

ACADEMIC RESEARCHES ON PUBLIC ETHICS



Volume 2

Ethics for the Prevention of Corruption in Turkey



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Ethics for the Prevention of Corruption in Turkey

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ON PUBLIC ETHICS**

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Ethics for the Prevention of Corruption in Turkey

ACADEMIC RESEARCH REPORTS

Volume 2

PROFESSIONAL ASSOCIATIONS AND ETHICS

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These academic researches have been conducted within the project on "Ethics for the Prevention of Corruption in Turkey (TYEC)" which was funded by the European Commission and implemented by the Council of Europe in co-operation with the Council of Ethics for the Public Service of the Republic of Turkey.

The overall objective of TYEC is to contribute to the prevention of corruption in Turkey in accordance with European and other international standards through the implementation and extension of the code of conduct, and the development of anti-corruption measures.

PREFACE

As Council of Ethics for the Public Service, we have organized various events within the framework of “Ethics for the Prevention of Corruption Project” in collaboration with Council of Europe since the end of the year 2007. The first stage of these events is composed of educational workshops on establishing awareness and sensibility as to ethics, whereas the second stage is composed of academic researches on the perception of ethics in some important fields which are named by the general public as fragile sectors. We are very happy to have completed our comprehensive studies in both stages.

In all periods of history, corruption and non-ethical behaviour were always on the immediate agenda of societies. Ethics bears a resemblance to the foundation of a building. Since the foundation of a building is below earth, we are able to realize that it is a weak building only when it collapses. When ethical values and cultures of societies are based on sound foundations, they usually do not draw much attention. The importance of ethical values are taken into consideration only whenever societies and institutions experience significant crises.

The majority of the ethical problems that we face today in public administration and society are structural problems that we inherit from the past. In order for these problems to be solved, firstly detailed studies and scientific analysis need to be conducted on the quality, dimensions and reasons of these problems. Taking into consideration the multi dimensional and complex structure of ethical problems, we have concluded our academic studies on perception of ethics in ten important sectors that we have started in 2008-2009 period.

Various ethical issues that we experience in our institutions should not be considered as isolated incidents. A comprehensive analysis of the environment in which these issues have emerged and developed is an important step that should be taken in order for the problem to be solved. We do not deem the studies that we have conducted as the Council of Ethics sufficient. We expect the concerned institutions to conduct such studies with their own resources. The more we discuss the ethical problems and give importance to them, the closer we get to the solution.

The first group of the above mentioned academic researches which are; “Land Registry Services and Ethics”, “Planning at Local Level and Ethics”, “Law Enforcement Services and Ethics”, and “Conflict of Interests in Public Administration” had been made public with their October 2009 issue in single volume form.

We are happy to present you the second group of those academic researches that are; “Professional Associations and Ethics”, “Shadow Economy and Ethics”, “Health Services and Ethics”, “Customs Services and Ethics”, “Public Procurement and Ethics” and “Ethics, Culture and Society” in the form of a second book.

Academic researches of both groups can only achieve their goal by means of putting these researches into implementation. Putting these academic researches into implementation is possible not only with the studies of The Council of Ethics for the Public Service, but also with the contribution of all segments of the society. I would like to point out the importance of active contribution to development of a culture of ethics in public sector by anyone who demands ethics and trustworthiness from the state.

I would like to extend my gratitude to our public institutions, representatives of non governmental organizations and academics for their contribution and cooperation.

I hope these studies will be of use to those concerned.

Prof. Dr. Bilal ERYILMAZ
Chairperson
Council of Ethics for the Public Service

PREFACE

The overall objective of TYEC is to contribute to the prevention of corruption in Turkey in accordance with European and other international standards through the implementation and extension of the Code of Conduct, which is the responsibility of the Turkish Council of Ethics for the Public Service, and through the development of anti-corruption measures.

In terms of the overall project objective, the project, first, addressed the need to implement the Code through training and investigation, as well as the consideration of the development of codes of ethics for other categories of officials or holders of public office. Second, in relation to the need to develop systems of monitoring the effectiveness of prevention and other anti-corruption measures, the project supported system analyses of the effectiveness of key measures implemented in recent years, such as the reform of the criminal legislation, the Public Information Act and the Code of Ethics. Drawing on the results of these analyses, the project drafted a Corruption Report on new proposals for further anti-corruption measures and reforms.

The inclusion of the research studies come from obvious questions - what is the factual evidence of corruption, what appear to be the causes, and what can be done about them? In view of the absence of much contemporary material, 10 research studies were commissioned to develop a greater understanding of various issues to do with the development of public ethics in Turkey, the drivers/inhibitors of reform, the institutions involved and the role of the media and civil society. More specifically, the research was intended to increase the knowledge and implementation of ethical issues in order to facilitate the work of the Council of Ethics for the Public Service and the project. The research sought to identify the roles of agencies and institutions, in the public and private sectors and in civil society in addressing ethics, and to understand the dynamics of contexts and trends that may affect the future work of those dealing with public ethics

The general areas of the research studies were:

- Conflict of Interest in Public Administration
- Public Bidding and Ethics
- Planning at Local Level
- Ethical Conduct in Law Enforcement
- Ethical Conduct in the Health Services
- Ethical Standards and the Title/Land Registry
- The Shadow Economy
- Professional Associations and Ethics
- Ethics and the Customs Services
- Ethics, Culture, and Society

It was intended that each of the research studies would address the objectives, and do so within specific contexts as well as working with specific ministries. The studies were intended to be practitioner-based in that the findings would also be used in the work of the Council of Ethics and by the Corruption Report.

The findings are published in 2 volumes. The first volume covered 4 of the research studies: Conflict of Interest in Public Administration; Planning at Local Level; Ethical Conduct in Law Enforcement; and Ethical Standards and the Title/Land Registry. This second volume contains 6 research studies which address: Public Bidding and Ethics; Ethical Conduct in the Health Services; Ethics and the Customs Services; The Shadow Economy; Professional Associations and Ethics; Ethics, Culture, and Society.

Like the first volume the second volume provides some interesting insights into how the public view the provision of public services, and how the public officials view their relations with the public.

Four of the studies deal with specific ministries or public sector activities and show not only the continuing tensions between public ethics and working practices, but also the continuing lack of awareness and understanding of the role and importance of ethics on the part of public officials and citizens. The shadow economy study also suggests that negative citizen views are often generalised across the public sector which will have implications for any reform process. Changing attitudes and conduct are discussed by the remaining two studies, and in particular where and when the development of ethics should begin.

Nearly all the Research Studies in both volumes call for practitioner ethics training for all public officials and for ethics education to begin as early as possible. The reasons for this approach is emphasised by these two studies in the second volume, which essentially warn that ethical standards need to be internalised, and done so before people enter public service. Based on quantitative research, both studies suggest that ethical education should start in the family and education. In other words, developing ethical environments in the public sector will be more effective if those entering the public sector already understand ethics, and citizens dealing with the public sector also act, and expect public officials to act, according to generally-accepted standards.

Workshops have been held to publicise the findings; the research studies are also published on the Council of Europe project website. This publication continues the dissemination of the findings to the widest possible audience. The project wishes to thank the researchers for their work and their contribution to the project. The findings and recommendations are, however, the responsibility of the researchers and do not commit the project, ministries, or the Council of Ethics for the Public Service to the findings and recommendations.

Prof. Alan DOIG
Project Resident Advisor

CONTENTS

PROFESSIONAL ASSOCIATIONS AND ETHICS.....	12
INTRODUCTION	13
FUNDAMENTAL CONCEPTS AND THEORICAL BACKGROUND	14
PROFESSIONAL ASSOCIATIONS.....	14
PROFESSIONAL ETHICS.....	14
Codes of Conduct and Professional Codes	14
COMPONENTS OF PROFESSIONAL ETHICS.....	15
RESEARCH METHODOLOGY, FINDINGS AND EVALUATION	17
THE AIM OF THE STUDY	17
METHOD	17
THE ANALYSIS OF DATA AND INTERVIEWS IN TERMS OF AUTHORITIES.....	19
QUANTITATIVE RESEARCH RESULTS AND THEIR EVALUATION	19
Demographic Data.....	19
FINDINGS ACROSS PROFESSIONAL ASSOCIATIONS.....	21
THE ANALYSIS OF SECONDARY DATA AND INTERVIEWS IN TERMS OF SELECTED PAs	29
INTRODUCTION.....	29
BANKS ASSOCIATION OF TURKEY (BAT)	29
The Association.....	29
The Relationship between Legal Framework and Ethics.....	29
BAT and Ethics	30
Studies on the Subject of Ethics.....	32
Disciplinary Actions.....	35
THE CONFEDERATION OF TURKISH TRADESMAN AND CRAFTSMEN (TCTTC)	36
Regarding the Confederation.....	36
The Relationship between Legal Framework and Ethics.....	36
The TCTTC and Ethics.....	37
Studies on the Subject of Ethics.....	38
Disciplinary Actions.....	39
TURKISH UNION OF CHAMBERS AND COMMODITY EXCHANGES (TUCCE).....	40
Regarding the Union.....	40
The Relationship between Legal Framework and Ethics.....	40
The TUCCE and Ethics	41
Studies on the Subject of Ethics.....	41
Disciplinary Actions.....	42
TURKISH MEDICAL ASSOCIATION (TMA)	44
Regarding the Association.....	44
The Relationship between Legal Framework and Ethics.....	44
Turkish Medical Association and Ethics	44
Studies on the Subject of Ethics.....	45
Disciplinary Actions.....	47
UNION OF TURKISH BAR ASSOCIATION (UTBA)	48
Regarding the Association.....	48
The Relationship between Legal Framework and Ethics.....	49
UTBA and Ethics	49
Studies on the Subject of Ethics.....	51
Disciplinary Actions	51
THE CHAMBER OF ELECTRICAL ENGINEERS (TCEE)	54
Regarding the Association.....	54

The Relationship between Legal Framework and Ethics.....	54
TCEE and Ethics.....	54
Studies on the Subject of Ethics.....	57
Disciplinary Actions	57
RESEARCH FINDINGS.....	59
SURVEY RESULTS ON PUTTING ETHICS INTO PRACTICE, MOST COMMONLY OBSERVED ETHICAL ISSUES AND INTERNALIZATION OF ETHICS IN THE ASSOCIATIONS.....	59
ATTITUDES TOWARD ETHICS IN GENERAL, QUESTIONABLE WORK PRACTICES AND ETHICAL PRACTICES, AND FACTORS INFLUENCING MANAGERS TO MAKE UNETHICAL DECISIONS.....	59
RESULTS OF THE QUANTITATIVE ANALYSIS RELATED TO IDENTIFICATION OF RELATIONSHIP AMONG ETHICAL APPROACHES, ETHICS INTERNALIZATION AND DEMOGRAPHIC VARIABLES	62
EMERGING THE RESULTS OF INTERVIEWS, FOCUS GROUP INTERVIEW AND SURVEY: ETHICAL APPROACHES, INTERNALIZATION OF ETHICS AND THE FACTORS AFFECTING THEM.....	65
MAIN FACTORS	65
OVERALL THEMES.....	67
CONCLUSION.....	70
REFERENCES.....	72
ANNEXES.....	73
ANNEX 1: Methodology	73
ANNEX 2: Lists of Documents Analyzed in the Study	79
ANNEX 3: Interview Form	83
PUBLIC BIDDINGS AND ETHICS.....	84
INTRODUCTION	85
INTERNATIONAL LEGISLATION ON PUBLIC PROCUREMENT	87
UNCITRAL Model Law on Procurement.....	87
Aim of the Model Law	87
Scope of the Model Law	87
Principles of the Model Law.....	88
Tendering Proceedings.....	88
Review	88
Public Procurement Agreements in the General Agreement on Tariffs and Trade (GATT).....	89
The Plurilateral Agreement on Government Procurement (GPA)	89
The content and specialities of the New Agreement	90
Cornerstone principles: non-discrimination and transparency	90
EC Public Procurement Law	91
Legal Framework	91
Consolidated Directives	91
Directive 2004/17/EC coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors	92
Directive 2004/18/EC on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts	92
Basic Changes of the Directives.....	92
TURKISH LAW ON PUBLIC BIDDINGS	94
State Procurement Law No: 2886	94
Public Procurement Law No: 4734 and Public Procurement Contracts Law No: 4735	94
Scope and Exceptions.....	95
Basic Principles of the Law	95
Procurement Procedures and Application	95
Estimated Cost	96
Procurement Process.....	96
Specifications.....	97
Public Procurement Organisation.....	98
Complaints Review.....	98
Prohibition and Criminal Liability	98

The Amendment of the PPL with the Law No. 5812	99
(2.3.1 Main Reforms)	100
Risks, weaknesses and vulnerabilities at the public procurement process	100
Pre-Bidding	100
Needs assessment, planning and budgeting	100
Bidding	102
Award	102
Post Bidding: Taking in Contract Management and Payment	102
PUBLIC BIDDINGS AND ETHICS: THE RESEARCH FRAMEWORK	104
Aims of the Research	104
Data Collection Method	104
The Method of Focusing	104
Interview Questions	105
The Findings and Analyses	106
THE FINDINGS	107
Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Pre-Bidding Phase	107
Risky Areas	107
Unethical Behaviours	108
Recommendations for Solutions	111
Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Bidding Phase	113
Risky Areas	113
Unethical Behaviours	115
Recommendations for Solutions	116
Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Post-Bidding Phase	117
Risky Areas	117
Unethical Behaviours	119
Recommendations for Solutions	120
Ethical Codes and Supervision	121
Ethical Codes	121
Supervision	122
CONCLUSION AND RECOMMENDATIONS FOR SOLUTIONS	125
APPENDICES	132
APPENDIX 1: Survey (Interview) Questions	132
APPENDIX 2: Frequencies and Percentages of the Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Pre-Bidding, Bidding and Post-Bidding Phases	136
APPENDIX 3: The Preparation of the Ethical Codes and the Frequencies and Percentages of the Potential Supervisory Bodies	147
RESOURCES	150
THE SHADOW ECONOMY	153
INTRODUCTION	155
The Scope and the Objectives of the Research	155
THE PROFILE OF THE PARTICIPANTS OF THE SURVEYS	156
The Characteristics of the Interviewees and Their Firms	156
The Characteristics of the Participating PRA Personnel	162
THE SHADOW ECONOMY: A SHORT REVIEW OF THE LITERATURE	164
THE SHADOW ECONOMY: THE FIRM AND THE PRA PERSONNEL PERSPECTIVES	171
TAX ETHICS	176
THE EVALUATIONS OF THE TEXTILE SECTOR AND WORKPLACE CONDITIONS IN THE REVENUE ADMINISTRATION	194
The Firms' Evaluations of the Textile Sector	194
THE VIEWS OF THE FIRMS ON AUDITING AND AUDITING UNITS OF THE REVENUE ADMINISTRATION	200

RECONCILIATION AND JURIDICAL PROCEDURES AGAINST TAX AUDITING OUTCOMES.....	207
THE LOCAL OFFICES OF THE REVENUE ADMINISTRATION: THE FIRM PERSPECTIVE.....	208
THE LOCAL OFFICES OF THE REVENUE ADMINISTRATION: THE PRA PERSONNEL PERSPECTIVE.....	215
THE PUBLIC PERCEPTION OF THE ETHICAL BEHAVIORS: THE PRA PERSONNEL PERSPECTIVE.....	222
COMPLIANCE COSTS	226
CONCLUSIONS AND POLICY RECOMMENDATIONS	226
APPENDIX-1: FIRM QUESTIONNAIRE.....	240
APPENDIX-2: PRA personnel QUESTIONNAIRE.....	247
BIBLIOGRAPHY	253
ETHICS, CULTURE AND SOCIETY	255
INTRODUCTION	258
LITERATURE	259
Introduction	259
The Interrelationship among Ethics, Culture and Society	259
Why Ethics in Public Management? Ethics and Ethical Approaches in Public Administration	260
Cultural Resources for Ethics in Public Administration.....	261
A FIELD STUDY INTO THE ETHICAL APPLICATIONS IN THE ORGANIZATIONS OF EDUCATION, SOCIETY, MEDIA AND NON-GOVERNMENTAL ORGANIZATIONS	266
The Objective of the Study	266
The Method of the Study.....	266
THE FINDINGS OF THE STUDY I.....	270
The Results and Evaluation of The Public Survey (The Society's Perception Of Ethics).....	270
Refining the Questions.....	276
Justice and Honesty Dimension (For Society).....	278
Responsibility Dimension (For Society).....	279
Democracy, Respectability and Trust Dimension (For Society).....	280
Productivity and Efficiency Dimension (For Society).....	281
Analysing the Dimensions.....	281
The Effect of Society's Understanding of State on the Ethical Perception.....	283
Addressing Ethics: The Role of Societal Units in the Acquisition of Ethical Principles	284
The Role of Education in Ethical Behavior	286
The Role of Media in Ethical Behavior	286
THE FINDINGS OF THE STUDY II.....	288
Results and Evaluation of the Student Survey (The Perception Of Ethics In Education)	288
Refining the Questions.....	294
Justice and Honesty Dimension (For Students).....	296
Responsibility Dimension (For Students)	296
Democracy, Respectability and Trust Dimension (For Students)	297
Productivity and Efficiency Dimension (For Students)	297
Analysing the Dimensions.....	298
Addressing Ethics: The Role of Societal Units in the Acquisition of Ethical Principles	299
THE EVALUATION OF INTERVIEWS WITH THE MEDIA and NGOs	301
The Perception of Ethics In The Media	301
The Evaluation of Interviews with NGOs (Ethical Perception in NGOs)	305
GENERAL EVALUATION	310
Introduction	310
The Perception of Society on Public Administration.....	310
The Role of Education in the Acquisition of Public Administration Ethics.....	312
The Role of Media in Public Administration Ethics	313
The Role of NGOs in Public Administration Ethics	314
CONCLUSION and RECOMMENDATIONS	316

REFERENCES.....	321
APPENDICES.....	322
Appendix 1: Public Survey Questionnaire.....	322
Appendix 2: Student (Education) Questionnaire.....	330
Appendix 3: Media Survey.....	336
Appendix 4: NGO Survey.....	338
Appendix 5: Comments on the research methodology.....	340

ETHICS AND CUSTOM SERVICES..... 341

INTRODUCTION.....	342
INTRODUCTION TO THE ORGANISATION.....	344
Historical Development and Functions.....	344
Technological Infrastructure.....	344
Organisational Structure.....	345
Personnel Structure.....	345
The International Context.....	346
THE RESEARCH: METHODOLOGY.....	348
THE RESEARCH: THE PROFILE OF SURVEY SAMPLE.....	349
Profile of the Personnel.....	349
Profile of the Citizens.....	353
RESEARCH FINDINGS: PERCEPTIONS OF THE ORGANISATION.....	355
Personnel Perceptions of the Organisation.....	356
Does Discrimination or Equality Exist in the Organisation.....	357
The Sufficiency of the Citizen Guidance and Consultancy Services.....	358
RESEARCH FINDINGS: THE ETHICAL IMAGE OF THE ORGANISATION.....	359
The Ethical Image of the Organisation: Perspective of Employees.....	359
The Ethical Image of the Organisation: Perspective of Citizens.....	360
RESEARCH FINDINGS: INDIVIDUAL PERSONNEL AND PUBLIC PERCEPTIONS OF ETHICS.....	362
Employee's Perception of Ethics.....	362
Citizens' Perception of Ethics.....	368
RESEARCH FINDINGS: PREVALENCE OF NON-ETHICAL BEHAVIOURS.....	370
Prevalence of Non-Ethical Behaviours: Perspective of Employees.....	370
Prevalence of Non-Ethical Behaviours: Perspective of Citizens.....	377
RESEARCH FINDINGS: ATTITUDES AGAINST NON-ETHICAL BEHAVIOURS	
IN CUSTOM SERVICES.....	379
Attitude of Citizens towards Non-Ethical Behaviours.....	379
RESEARCH FINDINGS: REASONS FOR NON-ETHICAL BEHAVIOURS.....	381
Reasons for Non-Ethical Behaviours: Views of Employees.....	381
Reasons for Non-Ethical Behaviours: Views of Citizens.....	391
CONCLUSION.....	392
Evaluations of Research Findings.....	392
Internal Initiatives.....	395
Matching Against WCO Expectations.....	396
What Should Be Done : The Research Study Recommendations.....	396
REFERENCES.....	401

ETHICAL CONDUCT IN HEALTH SERVICES..... 402

INTRODUCTION.....	403
TURKEY AND TURKISH HEALTH SYSTEM.....	404
RESEARCH METHODOLOGY.....	415
SURVEY FINDINGS.....	420
FOCUS GROUP DISCUSSIONS.....	454
ANALYSIS AND RECOMMENDATIONS.....	481
APPENDICES.....	493

PROFESSIONAL ASSOCIATIONS AND ETHICS

Assoc. Prof. Refika BAKOĞLU DELİORMAN
Ayşe ÜSTÜNOLDU KANDEMİR

INTRODUCTION

This research project is mainly about determining and analyzing the understanding and implementations of ethics at Public Professional Associations (PAs) in Turkey. Moreover, defining the professional and generic ethics contents of the professional bodies compared with the Council of Ethics Code are the other aims of this project. The mutual interaction between professional bodies, public services and private sector is to be determined in order to understand the external influences on the ethical decision making process, implementations and approaches at professional bodies. The internal influence on the ethical standing point and implementations of the organizations will also be discovered in the project.

PAs were explained in detail in 1982 Turkish Constitution. The objectives of the professional bodies are regulated in Article 135 which reads: "PAs and their higher organizations are public corporate bodies established by law with the objectives to meet common needs of the members of a given profession, to facilitate their professional activities, to ensure the development of the profession in keeping with the common interests, to safeguard professional discipline and ethics in order to ensure integrity and trust in relations among its members and with the public." Although the nature of PAs is quite polemical in literature, it is clearly stated in Article 135 that PAs are public corporations. In 1995, with the legal arrangement PAs were allowed to start policy-making. PA's deriving revenue from extra budget, having autonomy, having a pressure group feature is part similar to private organizations.¹

The law on the Establishment of Council of Ethics for the Public Service (Law no: 5176) and the regulation, (13.4.2005) Code of Conduct for Public Officials has been accepted by the Turkish Government² The Law mentions about the transparency, honesty, accountability, justice, neutrality and ethical decision rules of public professionals. It also, in Appendix 2, applies to officials of 'career In Career Associations having public institute status'. However, it is stated that Council of State does not accept these PAs as a formal organization.³

Specifying the position of the PAs regarding "ethics" according to these polemics, understanding the denials and its reasons, the way of directing the professional groups in terms of "professional ethics" and the works being done are the main factors that affected the project while being conducted. Moreover, the common establishment, the power of directing, the power of influence on government policies with the declarations, the power of members' punishment are the key points of an examination of their ethical approaches.

1 Özdemir, İ., Meslek Kuruluşlarının Kamu Kurumu Niteliği, TOBB Yayınları, Ankara, 2004.

2 Kamu Görevlileri Etik Kurulu, Kanun ile İlgili Düzenlemeler, Başbakanlık Basımevi, Ankara, 2005.

3 Gözübüyük, Ş., Tan, T., İdare Hukuku, Turhan Kitabevi, 2001, Cilt 1, p.321.

FUNDAMENTAL CONCEPTS AND THEORICAL BACKGROUND

PROFESSIONAL ASSOCIATIONS

PAs and their higher organizations are public corporate bodies established by law with the objectives to meet common needs of the members of a given profession, to facilitate their professional activities, to ensure the development of the profession in keeping with the common interests, to safeguard professional discipline and ethics in order to ensure integrity and trust in relations among its members and with the public. The structure, organization and tasks are apart from the other public organizations; they are public incorporated bodies.

The law on the Establishment of Council of Ethics for the Public Service (Law no: 5176) and the regulation, (13.4.2005) Regulation on the Principles of Ethical Behaviour of the Public Officials, covers the Professional Associations. Admitting the fact that there are different approaches on the issue of which bodies are PAs, a generally accepted list of public bodies are as follows⁴: Turkish Dental Association, Turkish Pharmacists Association, The Confederation of Turkish Tradesmen and Craftsmen, Union of Chambers of Turkish Engineers and Architects, Turkish Medical Association, Turkish Veterinary Medical Association, Union of Turkish Bar Associations, Notaries Union of Turkey, The Union of Certified Public Accountants and Sworn-in Certified Public Accountants of Turkey, Association of the Insurance and Reinsurance Companies of Turkey, The Union of Chambers and Commodity Exchanges of Turkey, Union of Turkish Chambers of Agriculture, The Association of Capital Market Intermediary Institutions of Turkey, The Banks Associations of Turkey, The Central Union of Agricultural Credit Cooperatives of Turkey.

PROFESSIONAL ETHICS

Codes of Conduct and Professional Codes

Ethical codes that guide the employees or organizational behavior, including ethical standards, are written, descriptive and official documents.⁵ Rules of behavior in the context of public service have a role of guidance. But they reveal the boundaries of accepted behavior in writing and bring some standards. They have also control functions. Professional ethics are organized and established in relation the occupation and require members to behave a certain way, restrict their personal training limits, exclude the members who are unsuitable, organize the competition within the profession and aim at service ideals.⁶

One of the main ideas of professional ethics should be preventing unfair competition and to increase the professional conduct. Medical ethics, journalism ethics, politics, ethics, engineering ethics and professional ethics rules do not order correct action on a particular

⁴ TODAİE, Devlet Teşkilatı Rehberi, TODAİE Yay., Ankara, 2008.

⁵ Schwartz, M. "The Nature of the Relationship Between Corporate Codes of Ethics and Behaviour", Journal of Business Ethics, Vol. 32, No. 3, 247-262, 2001.

⁶ Pehlivan, İ. Yönetmel ve Örgütsel Etik. Önder Matbaacılık, Ankara, 1998

question or what the correct way of personal behavior in one particular person's case. Ethics of the professions are looking for answers to questions of 'people making a specific profession in general aware of what to do or not to do'⁷.

COMPONENTS OF PROFESSIONAL ETHICS

Managerial ethics/public ethics consist of a series of principles and standards of negative behaviors that should be prevented and positive behaviors that should be promoted in administrative institutions and organizations. The ethical values of public servants are important, because they have the authorization to use public power. The decisions that the public officials make have a great effect on public so it is believed that these people make a decision after evaluating the issue within moral thought.⁸ While fulfilling their duties, public officials interact with the citizens, get ideas from the public during the decision-making, establish an ethical awareness, and build up confidence between public servants and citizens. These are accepted as the most important parts of professional ethics.⁹

J.A. Petrick and J.F. Quinn mention the difference between the public and private sector managers. They believe that while public managers defend the public's rights they have to create four standards in order to keep trust:¹⁰

1. Avoidance of conflict of interest: Public managers should keep public interest ahead of personal/special interest. Bribery, nepotism, extortion and receiving gifts or other forms of favoritism is prohibited and not ethical.
2. Maintenance of Impartiality: While decision-making, public managers must avoid bias, prejudice or favoritism in decision making. Losing the impartiality is one of the most encountered ethical problems.
3. Avoidance of the Appearance of Impropriety: Since public managers are role-models, they should take care of their behaviors, expressions and even their outlook in order to be well understood.
4. Submission to Extensive Public Disclosure: Public managers should be more tolerant than private managers in terms of investigation of their private lives and their financial condition.

In order to prevent negative behaviors and promote positive behaviors in public, governments use some methods and processes. In 1996, OECD Public Administration Department published a report including 8 key elements about "infrastructure of ethics".¹¹ These are; political will, an effective legal infrastructure, effective accountability mechanisms, applicable rules of conduct, professional socialization mechanisms, good working conditions in the public sector, organizations that provide coordination on issues

7 Kuçuradı, Ioanna, Ahlak ve Kavramları, Uludağ Konuşmaları, Türkiye Felsefe Kurumu Yayınları, 1991.

8 Nohutçu, A., "Etik ve Kamu Yönetimi", Der: Muhtittin Acar ve Hüseyin Özgür, Çağdaş Kamu Yönetimi II, Nobel, Ankara 2004.

9 Yüksel, C., Devlette Etikten Etik Devlete: Kamu Yönetiminde Etik, C.1, TÜSIAD, Devlette Etik Altyapı Dizisi No:1, Kasım 2005.

10 Petrick, J.A, Quinn J.F, Management Ethics Integrity at Work, SAGE Publications, 1997.

11 TÜSIAD, Kamu Hizmetinde Etik, Güncel Konular ve Uygulamalar, TÜSIAD Yayınları, Eylül 2003.

of ethics and effective civil society that audits public officials, The interaction between the infrastructure of ethics' components depend on a country's cultural and administrative traditions, the general approach to public management and support given in the past for ethics.¹²

These eight approaches have three functions: controlling, guiding and managing. In 2000 there was a research conducted among 29 OECD countries about 8 main values within ethical systems. These are impartiality, compliance with law, integrity, transparency, efficiency, equality, responsibility and justice.¹³ These values are shaped according to the society's social-cultural structure, historical background and how controlling, routing and management work effectively in coordination.

¹² Yüksel, Cüneyt, Devlette Etikten Etik Devlete: Kamu Yönetiminde Etik, Yasal Altyapı, Saydamlık ve Ayrıcılıklar, Tespit ve Öneriler, C.2,TÜSIAD, İstanbul, 2005.

¹³ <http://www.oecd.org/dataoecd/44/24/35061342.pdf>.

RESEARCH METHODOLOGY, FINDINGS AND EVALUATION

THE AIM OF THE STUDY

This project aims mainly;

- To determine ethical approach, codes of conduct and implementations of the Turkish Professional Associations, and explore the external and internal factors that effect similar cultural and historical backgrounds
- To assess the codes of professional ethics and generic ethical contents of the associations compared and contrasted with the Council of Ethics for Public Service Regulation
- Exploring internalization level of ethical approaches of the associations and codes of professional ethics, and investigating external and internal factors influencing the internalization level, and their ethical approaches

METHOD

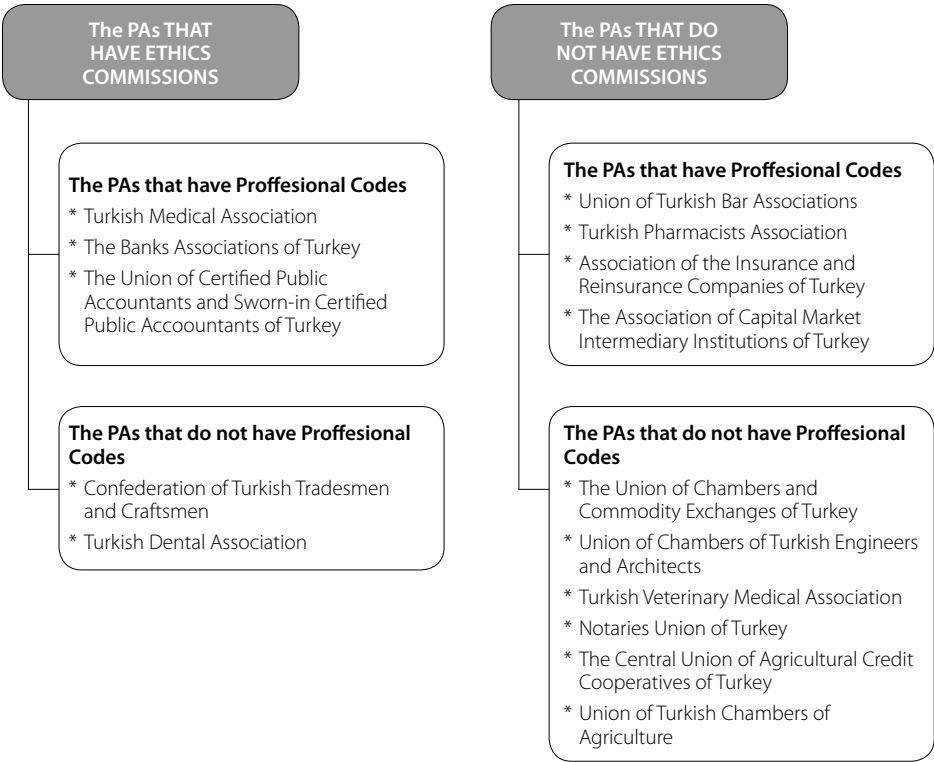
The case study method will be used as a research strategy in the project. The case study method will be the most appropriate research tactic as it answers the questions of what, how and why and enables researchers using a mixture of qualitative and quantitative data gathering process, and the study is explorative and definitive in its nature. Besides the method is the most suitable tactic for the purpose of the research. The quantitative research strategy would not be enough for exploring the ethical approaches and its internalization level as ethical issues are always “right things should be done”. Secondary data analysis and survey will definitely give a general idea about some ethical issues like what are the general ethical approaches of the associations, what implementations have been done so far, which associations have ethical commissions and codes of professional ethics, if there is a relationship among professional ethics, generic ethics content and the Council of Ethics for Public Service Regulation etc., and could be used as a definition tool for the research. In order to reply the question of ‘why’ in reality the case study method should be used. The internalization level of codes of professional ethics, the stated ethical approaches and implementations of the association can be discovered with in-depth interviews using disguised questions, and reading between the lines carefully as the ethical issues are sensitive in nature. Besides cultural and historical backgrounds of the ethical approaches, other internal and external factors that lead different ethical approaches and codes of conduct in the public professional associations, ethical dilemmas, if any, and reasons behind them etc. can be discovered with in depth interviews more efficiently. Moreover if there is an ethical model for preventing corruption in the public professional associations in Turkey, case study analysis is the most suitable model in discovering and building the model.

Our first step was to consider PAs in terms of 3 main criteria:

- 1) Does the PA have codes of conduct on its web-site?
- 2) Does the PA have an Ethics Commission in its organization structure?
- 3) Does the PA have professional ethic rules on its web-site?

Though the codes of conduct are the first criteria, the only PA that has on its web-site is The Confederation of Turkish Tradesmen and Craftsmen. Taking into consideration of the activities that were held by the Ethics Commission of The Confederation of Turkish Tradesmen and Craftsmen, the PA was decided to be selected as a case study for the research. With the design of the case study, every different example will be clarified and examined in details according to the figure 1. So Turkish Medical Association, The Banks Associations of Turkey, The Union of Turkish Bar Association, The Union of Chambers and Commodity Exchanges of Turkey were also selected to observe in this study. The Chamber of Electrical Engineer will be investigated as an exception as it seems to be the one that can be taken as a sample of best practice one. If the findings show that all PAs have similar features, then it will be unnecessary to examine the next PA in the Figure 1. The reason is that the selected examples will be different from each other according to the existence of Ethics Commission and codes of conduct and if they are situated on their web-sites.

Figure 1: The Re-Classification of the Sample According to the 3 Criteria¹⁴



The material for all PAs is presented in Chapter 4, with an additional focus on the range of sanctions available to the PAs.

Cases will be selected and analyzed until nothing new learned from the cases in order to reach valid results. According to these rules and the three criteria, six cases were

¹⁴ These figure was developed in February 2009. During the study, The Union of Turkish Bar Associations has issued their proffesional codes in their web sides.

selected to observe (for further information please see the Annex 1): Commission of The Confederation of Turkish Tradesmen and Craftsmen, Turkish Medical Association, The Banks Associations of Turkey, The Union of Turkish Bar Association, The Union of Chambers and Commodity Exchanges of Turkey, and The Chamber of Electrical Engineers. Due to the time limitation, the study will be focused solely on the associations and their officials not on their members. The findings are presented in Chapter 5; the data collection method, validity/reliability and limits of research are given in Annex 1. The analysis of all the data takes place in Chapters 6 and 7.

THE ANALYSIS OF DATA AND INTERVIEWS IN TERMS OF AUTHORITIES

The analysis of documents for the six associations which have been included in the research, and the results obtained from interviews will be analyzed in terms of each authority for the basis of chapter 4. Chapter 5 looks at general information across a number of PAs, including those studied in Chapter 4. Chapter 6 assesses the issues and lessons.

QUANTITATIVE RESEARCH RESULTS AND THEIR EVALUATION

Since the total reliability of the quantitative research is 0.9052; advanced statistical analysis can be done. In total, 86 surveys were found to be analyzed. The distribution of the surveys to six associations as it was planned in the research and the selection of the officials of the association by random sampling method was not possible. As TUCCE and TCTCC did not reply to our demand or give even an official answer to our application by official text, the two associations were excluded in the survey part of the research. Even in the institutions which replied to us positively, only a limited number of questionnaires have been returned.

Demographic Data

Table 1: The Institutions, the Working Place and the Gender of the Respondents

	City		Centre/Branch		Gender		TOTAL
	Ankara	Istanbul	Centre	Branch	Female	Male	
Banks Assoc.	0	33	33	0	13	13	33
Bar Assoc.	6	16	16	6	4	7	22
Medical Assoc.	0	13	0	13	9	2	13
EMO	5	13	10	8	8	8	18
TOTAL	19	67	59	27	44	30	86

As Table 1 indicates women and people from Istanbul filled the questionnaires more, and 79.3% of the respondents have graduated from university and have higher degrees, where 54.79% of the respondents are between the ages of 23-35.

Table 2: The Age Distribution of the Respondents

Age Range	Frequency	%	Valid %	Cumulative%
23-30	20	23,26	27,40	27,40
31-35	20	23,26	27,40	54,79
36-40	8	9,30	10,96	65,75
41-45	11	12,79	15,07	80,82
46-50	6	6,98	8,22	89,04
51-59	8	9,30	10,96	100
Total	73	84,88	100	
Unknown	13	15,12		
Gen. Total	86	100		

When the respondents’ working experiences in their associations are studied, it is found that approximately 55% of them have been working in the same institution for more than 5 years.

Table 3: The Experiences of the Respondents of the Questionnaire (Year)

Working Year	Frequency	%	Valid %	Cumulative %
Up to 5 Year	31	36,05	44,93	44,93
Between 6-10 Years	16	18,60	23,19	68,12
Between 11-15 Years	13	15,12	18,84	86,96
Between 20-27 Years	9	10,47	13,04	100
Total	69	80,23	100	
Not Respondent	17	19,77		
G. Total	86	100		

FINDINGS ACROSS PROFESSIONAL ASSOCIATIONS

This chapter looks at the 15 PAs across three criteria:

- 1) Does the PA have codes of conduct on its web-site?
- 2) Does the PA have an Ethics Commission in its organization structure?
- 3) Does the PA have professional ethic rules on its web-site?

Table 4 shows the distribution of the PAs according to the criteria stated above.

Table 4. The Distribution of the PAs According to Three Choice Criteria

PROFESSIONAL ASSOCIATIONS	Codes of Conduct	Discipline/High Pride/Ethics Commission	Professional Ethic Rules
Turkish Dental Association	N/A	Discipline Com.	Available
Turkish Pharmacists Association	N/A	High Pride Com.	Available
The Confederation of Turkish Tradesmen and Craftsmen	Available	Ethics Com.	N/A
Union of Chambers of Turkish Engineers and Architects	N/A	High Pride Com.	N/A
Turkish Medical Association	N/A	Ethics&High Pride Com.	N/A
Turkish Veterinary Medical Association	N/A	High Pride Com.	N/A
Union of Turkish Bar Associations	N/A	Discipline Com.	Available *
Union of Turkish Public Notaries	N/A	Discipline Com.	N/A
The Union of Certified Public Accountants and Sworn-in Certified Public Accountants of Turkey	N/A	Discipline/Ethics Com.	Available
Association of the Insurance and Reinsurance Companies of Turkey	N/A	Discipline Com.	Available
The Union of Chambers and Commodity Exchanges of Turkey	N/A	High Discipline Com.	N/A
Union of Turkish Chambers of Agriculture	N/A	N/A	N/A
The Association of Capital Market Intermediary Institutions of Turkey	N/A	Discipline Com.	Available *
The Banks Associations of Turkey	N/A	Ethics Com.	Available
The Central Union of Agricultural Credit Cooperatives of Turkey	N/A	High Discipline Com.	N/A

As we can see from Table 4, though it is a Constitutional obligation, only 1 organization (The Confederation of Turkish Tradesmen and Craftsmen) of the 15 PAs has “public servants’ ethical rules”. Union of Turkish Chambers of Agriculture is the only PA that has no codes of conduct, High Pride/Discipline/Ethics Commission and professional ethical rules.

The study then looks in more detail at these issues in relation to the work of the Council of Ethics for Public Service by asking:

- Q1 Are the officers of the PAs subject to the Council of Ethics for Public Service Regulation?

- Q2 Are the members of the PA subject to their own code of conduct?
- Q3 How do the codes of conduct in Q2 compare to the Council of Ethics for Ethics for Public Service Regulation? (for the 6 case studies these are presented in Chapter 5).
- Q4 Is there an Ethics Commission and what does it do, and what does the PA do in relation to training and awareness in their own code of conduct?
- Q5 Is the code of conduct binding on members and how do they deal with breaches - that is, what are their disciplinary procedures?

The results are given in Table 5¹⁵ below.

One further theme was studied in relation to Question 5 – what sanctions can the PA use? These are answered in Table 6.

Q1	Q2	Q3	Q4	Q5
YES	YES*	TDA subject to Medical Deontology Regulation dated 1960 like Medical Association. Therefore the language is difficult to understand and include mostly professional requirements	YES (Commission on Dental Ethics). Every other year, DA organizes a Congress in Istanbul and other cities which is separated 2 or 3 sessions on ethical issues on the profession. Also, DA has a magazine (3 months period) including ethical issues on its pages. Moreover, Ethics Commission had prepared and established on web page "Ethical Principles of web pages of dentists" to prevent advertising among dentists	Disciplinary Process (Briefly) (Note 2) 1. Arrival of complaint from members or patients or directly Chamber Board 2. Explanation is required on the subject from the parties by Chamber Board within 1 week 2.1. Investigation starts and one of the members is designates for examining to affair 2.1.1. Demand of the written defense and to give for this defense at least ten days 2.1.2. The member collects evidences, takes the testimony on oath of whom he considers necessary and after demanding the pleadings, addresses the file together with a report to the Board. It is imperative that this report be given in three months at maximum. 3. Decision by Board on not to open an investigation 3.1. The complainant can make an objection to this decision to Central Board of Association in 15 days which follows the notification 3.2. Cental Board may decide to prosecute the complaint OR may decide there is no ground for prosecution. 4. Decision to begin a prosecution and the report is given to Disciplinary Committee and after the examination, Committee gives the appropriate penalty 4.1. The person who subject to complaint can make an objection to High Disciplinary Committee (HDC) in 15 days 4.2. HDC may accept the objection and send to the report Chamber to examine it again; or refuse it and affirm the judgment. The decision is definitive. Before the decision made up, HDC may invite the related people for a meeting.

15 * Dental Association (DA) subjects to Medical Deontology Regulation (1960 dated) similar as Medical Association but it is not mentioned at the web page. Moreover, DA has not a specific (belong to dentists) but on the other both associations related to same law (Law no: 1219).

* English version: http://eng.tsrso.org.tr/index.php?option=com_content&task=view&id=17&Itemid=168

** English version of rules can be found at this link: <http://www.tspakb.org.tr/eng/DesktopDefault.aspx?tabid=339>

Note 1: Professions including physicians, dentists and pharmacists are different when compared to the other professions because they have lessons on medical ethics in curriculum of universities.

Note 2: All professional Associations' Disciplinary process is divided in two sections: Investigation and prosecution process. Chambers' Boards execute the first process and Disciplinary Committee or Honor Committee execute the second process and decide on penalty.

Note 3: To get the right information on ethics studies of professional associations, phone calls made with the most related people on the subject. It was communicated with 2 General Secretaries, 2 lawyers, 1 General Secretary Assistant, and 1 Former Head of the Ethics Commission.

Table 5: ETHICS and the PAs**TURKISH DENTAL ASSOCIATION (TDA)****TURKISH PHARMACISTS' ASSOCIATION (TPA)**

YES	YES (Deontology Regulation of Turkish Pharmacists)	Deontology has some similar articles with "Ethical Behaviour of the Public Officials" such as impartiality and integrity, respectability and confidence. Besides that keeping secret and not making advertising is stated	There is no Ethics Commission but has Higher Honor Committee. TPA has "Pharmacy Academy" which gives also vocational trainings on ethics. Moreover, every year pharmacy ethics is spoken on the Congress.	Similar process with Dental Association
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THE CONFEDERATION OF TURKISH TRADESMEN AND CRAFTSMEN

YES	NO	–	YES, TCTCC Ethics Commission members have participated in meetings arranged by Council of Ethics for Public Service and provided for the signing of the Ethics Contact as stated in the regulation by the staff of the Confederation. The TCTCC has begun to get the new staff as well as the working staff sign the contract	The Confederation has not a Disciplinary Committee but Union of Chambers have. In order to understand the disciplinary process we analysed Istanbul Tradesmen and Craftsmen Union of Chambers. 1. Arrival of complaint to Chamber's Board. 2. Disciplinary Committee starts to investigation following the complaint in 1 month and has to result in 3 months. 3. The penalty has to be declared to notify the parties in 10 days 4. A craftsman or tradesman may file a claim in the related Administrative Court to void the penalty in 15 days
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UNION OF CHAMBERS OF TURKISH ENGINEERS AND ARCHITECTS (UCTEA)

YES	YES (Professional Behaviours Principles) but it is not on web page	The comparison between "Public Behaviour of the Public Officials" Regulation and professional ethics can be seen in Chapter 5.	They organize symposiums, conferences on their profession. Some of the sessions are belong to professional behaviours principles and ethics. UCTEA also applied to Supreme Court to void Regulation on the Principles of Ethical Behaviour of Public Officials in 2005	Disciplinary Process (Briefly) 1. Complaint comes written or verbally 2. Chamber of Board of Directors' members examine the situation and decide whether not to open an investigation or designates one of the members for examining the affair. That process shouldn't be more than 2 months. 3. The member collect evidences and gives 2 weeks to defense him/herself written. All this process must be done confidentially. After getting the defense document the member must give the report to Chamber of Board of Directors in max. 40 days. 3.1. The Board of Director may decide to prosecute the complaint and Honor Committee give a decision on penalty according the situation. 3.1. Board may decide no to prosecute and send notification to parties 3.2. The complainant can make an objection to this decision to Chamber Honor Committee in 15 days which follows the notification 3.3. After examining the documents Honor Committee may decide to open a prosecution or may refuse the objection. In that case, the complainant can apply to Higher Honor Committee. Honor Committee or Higher Honor Committee has to give its decision in max. 2 months
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TURKISH MEDICAL ASSOCIATION

YES	YES (Ethical Principles of Physician Profession)	The comparison between "Public Behaviour of the Public Officials" Regulation and profession ethics can be in Chapter 5.	The principle is on the web page. They organize symposiums, conferences on the medical ethics. Also in Association's Magazine there is spare one page belong to Ethics Commission. Also TMA published the documents of the symposium on ethics declarations which held 1998.	The same process as mentioned below. Just Cenral Council, has to inform Ministry of Health on their judgements of temporary and permanent dismissal of doctors for the implementation.
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TURKISH VETERINARY MEDICAL ASSOCIATION

YES	NO	–	NO	The same process. The parties can make an objection to the judgement in 15 days to Higher Honor Committee. If there is no objection, the judgement is implemented. Honor Committee can make an application to expert on the issue.
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NOTARIES UNION OF TURKEY

YES	YES (Notaries Codes of Conduct)	The most similar code when compare to Ethics for Public Service Regulation. Except Articles numbers 15, 17, 18, 20, 21 and 22 on Regulation, all the other articles are including in Notaries Codes of Conduct.	YES, it is quite new. It overviewed the codes and published it	<ol style="list-style-type: none"> 1. After deciding whether to prosecute or not by Disciplinary Committee, the judgement is conveyed to Local Attorney Generalship. 2. The parties can make a written objection to directly to Ministry of Justice or do it by Notaries of Union of Turkey in 15 days following the notification 3. Ministry examine the files and gives a judgement which is definite 4. OR Ministry may decide to refuse the objection, in that case the prosecution process is started by Disciplinary Committee of Union 5. Following the completion of the examination made by the prosecuting member and his consigning of his report to the Disciplinary Committee of the Notaries Union of Turkey, if the notary public has demanded, the Committee decides that the examination be performed together with a trial. The trial is executed secretly. The witnesses and experts are called
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THE UNION OF CERTIFIED PUBLIC ACCOUNTANTS AND SWORN IN CERTIFIED PUBLIC ACCOUNTANTS OF TURKEY

YES	YES (Independent accountants, certified public accountants and sworn-in certified public accountants' Principles which profession members must obey)	Decency and respect, integrity and impartiality, confidence, responsibility to government, to colleagues, to chamber and to regulations are some of the statements in Accountants' Principles. Other statements are very unique to the profession	YES, The Union was the first who published Ethics Regulation in Official Gazette in 2007. And established Ethics Committee in 2008. The Committee made its first Congress in the Forum held in April 2009 to create awareness among members on professional ethics principles. Furthermore, it was decided to arrange an independent Congress that just professional ethics will be discussed in 2010.	<p>The same process with a few changes are as follows:</p> <ol style="list-style-type: none"> 1. Except the warning and censure penalties, all other penalties have to notify to Ministry of Finance 2. Objection by parties should be made in 30 days to Disciplinary Board or Higher Disciplinary Board 3. Chamber of Disciplinary Board has to finalize the prosecution process in 6 months following the notification 4. Trial can be performed according to the parties demand
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THE UNION OF CHAMBERS AND COMMODITY EXCHANGES OF TURKEY

YES	NO	–	YES, it is quite new and more explanation is given in the report	Similar process with Dental Association
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UNION OF TURKISH CHAMBERS OF AGRICULTURE

YES	NO	–	NO	There is no info about UTCA disciplinary process
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THE CENTRAL UNION OF TURKISH AGRICULTURAL CREDIT COOPERATIVES

	YES	NO	–	NO	Disciplinary process is implemented only for Association's officers.
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UNION OF TURKISH BAR ASSOCIATIONS

YES	YES (Professional Rules)	The composition between "Public Behaviour of the Public Officials" Regulation and profession ethics can be seen in Chapter 5.	YES, UTBA makes some effort to create an awareness on professional ethics among lawyers. For example "ethics" is spoken at the conferences but not in regular basis. UTBA gives lessons on professional behaviours principles to intern lawyers according to regulations	Nealy same procedure but a few changes: 1. Giving 10 days for written defence 2. 15 days for objection on the decision of not to prosecute to Union of Turkish Bar Association. If the Association refuse the objection the judgement report is sent to Ministry of Justice 3. If the decision is open to prosecute, then Disciplinary Committee gives a judgment and inform Attorney General. 4. The objection by Attorney General or complainant can be made to Union of Turkish Bar Association in 30 days 5. Trial can be made while deciding on serious penalties according to demand of lawyer or directly.
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THE ASSOCIATION OF CAPITAL MARKET INTERMEDIARY INSTITUTIONS OF TURKEY (ACMIIT)

YES	YES** (Professional Rules Which Members Shall Comply with While Performing Their Capital Market Activities)	Confidentiality, conflict of interest, acting honestly and fairly, transparency are similar statements compare to Ethics for Public Service. Other statements are belong to profession such as fighting with money laundering	YES. ACMIIT has a Ethics Commission regarding Ethics for Public Service Regulation. According to request from Council of Ethics for Public Service ACMIIT, established Ethics Commission and prepared an annual report and sent to Council. Also, Commission made training plan on ethics to its officers. Regarding the professional code, ACMIIT established it in 2001 and shared with members. Also ACMIIT organized symposiums and meetings to create awareness on professional rules. Moreover, ACMIIT published booklets on the issue and delivered to members on the meetings.	Similar process with AIRCT but Disciplinary Committee makes the inspection, gets the defense in 15 days, collect evidences and gives its decision. The report is given to Board of Directors for approval. The concerned parties may object to the resolutions of the Board of Directors within 10 business days
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THE BANKS ASSOCIATIONS OF TURKEY

YES	YES*** (Code of Banking Ethics)	The comporation between "Public Behaviour of the Public Officials" Regulation and profession ethics can be seen in Chapter 5.	YES, Ethics Commission works like Disciplinary Committee in way that inspects written applications on unethical behaviours of members. The Commission discuss the every aspects of application and give a decision. Recently, Draft Ethics Regulation of Banks Association has prepered.	There is no Disciplinary Committee or Honor Committee but Board of Directors is in charge of disciplinary process.
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ASSOCIATION OF THE INSURANCE AND REISURANCE COMPANIES OF TURKEY (AIRCT)

YES	YES* (Insurance Ethical Principles)	Integrity and impartiality, respectability and confidence, transparency, respect for human rights, social responsibility, respect for environment are general principles of professional code. Others are belong to profession practices such as keeping secrets of customers or fair competition	There is no info on Ethics Committee on the web page but we learnt that AIRCT has a Ethics Commission regarding Ethics for Public Service Regulation. Accoring to request from Council of Ethics for Public Service AIRCT, established Ethics Commission and prepared an annual report and sent to Council. Also a presentation on ethics made to AIRCT's officers cooperation with TESEV and other partners. Furthermore, Insurance Ethical Principles was discussed with members and finally established. But AIRCT has not a plan or strategy in relation to disseminate their professional principles.	1. Demand of the written defense from the company and to give for this defense at least ten days 2. Disciplinary Board make the prosecution listening to both parties. 3. Disciplinary Board finalize the prosecution in 1 month and notify the Board of Directors * There is no Higher Disciplinary Committee as the Association is located just in Istanbul and the members are companies
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ELECTRICAL ENGINEERS CHAMBERS (EEC)

YES (Professional Behaviours Principles)	The comporation between "Public Behaviour of the Public Officials" Regulation and profession ethics can be seen in Chapter 5.	YES, EEC gives necessary trainings to its members. During all the courses, there is a separe session on the subject of professional ethics. EEC also gives written "Professional Codes of Conduct" to members to be signed at the end of the trainings.	The same process like UCTEA
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Table 6: the Disciplinary Penalties available to the Professional Associations

PROFESSIONAL ASSOCIATIONS	DISCIPLINARY PENALTIES				
TURKISH DENTAL ASSOCIATION	Warning	Censure	Fine	Temporary Dismissal (between 1 and 6 months)	Permanent dismissal from the chamber location
TURKISH PHARMACISTS' ASSOCIATION	Warning	Fine	Temporary Dismissal (between 3 and 180 days)	Permanent dismissal from the chamber location	

THE CONFEDERATION OF TURKISH TRADESMEN AND CRAFTSMEN	Warning	Censure	Fine	Temporary Dismissal (between 1 and 6 months)	Long-term dismissal (Between 6 months-2years)
UNION OF CHAMBERS OF TURKISH ENGINEERS AND ARCHITECTS	Warning	Fine	Temporary Dismissal (Between 15 days and 6 months)	Permanent Dismissal from the Chamber	
TURKISH MEDICAL ASSOCIATION	Warning	Fine	Temporary Dismissal (Between 15 days and 6 months)	Permanent dismissal from the chamber location	
TURKISH VETERINARY MEDICAL ASSOCIATION	Warning	Fine	Temporary Dismissal (Between 15 days and 6 months)		
THE UNION OF CERTIFIED PUBLIC ACCOUNTANTS AND SWORN IN CERTIFIED PUBLIC ACCOUNTANTS OF TURKEY	Warning	Reproach (censure)	Temporary Dismissal (between 6 months and 1 year)	Cancellation of the "sworn-in" title	Expulsion from the profession (The licence of the member of the profession is cancelled and authorization to perform professional operations are denied for ever)
NOTARIES UNION OF TURKEY	Warning	Censure	Fine	Temporary Dismissal (between 1 and 6 months)	Expulsion from the profession
ASSOCIATION OF THE INSURANCE AND REINSURANCE COMPANIES OF TURKEY	Warning	Censure			
THE UNION OF CHAMBERS AND COMMODITY EXCHANGES OF TURKEY	Warning	Censure	Fine	Temporary Dismissal (between 2 and 12 months)	Long-term discharge from Association Membership and Commerce registration(5 years)
UNION OF TURKISH CHAMBERS OF AGRICULTURE	Information is not reached				
THE ASSOCIATION OF CAPITAL MARKET INTERMEDIARY INSTITUTIONS OF TURKEY	Warning	Reprimand	Fine	Temporary discharge from Association Membership (max. 6 months)	Permanent discharge from Association Membership

THE BANKS ASSOCIATIONS OF TURKEY	Fine				
THE CENTRAL UNION OF TURKISH AGRICULTURAL CREDIT COOPERATIVES	Disciplinary process is implemented only for Association's officers.				
UNION OF TURKISH BAR ASSOCIATIONS	Warning	Censure	Fine	Temporaray dismissal (3 months-5 years)	Expulsion from the profession
ELECTRICAL ENGINEERS CHAMBERS	Warning	Insignifi- cant fine	Serious fine	Temporary Dismissal (Between 15 days and 6 months)	Permanent discharge from Association Membership or Expulsion from the profession

THE ANALYSIS OF SECONDARY DATA AND INTERVIEWS IN TERMS OF SELECTED PAs

INTRODUCTION

This chapter focuses on a more detailed analysis of 6 PAs, using the secondary data and interviews outputs. The analysis focuses on five areas:

1. The Association
2. The Relationship between Legal Framework and Ethics
3. The Association and BAT and Ethics
4. Studies on the Subject of Ethics
5. Disciplinary Actions

BANKS ASSOCIATION OF TURKEY (BAT)

The Association

BAT was established in 1958. It represents the banks of deposit and banks of development and investment which are active in Turkey. The Association aims to defend the rights and interests of banks, promote the growth and effective functioning of the banking sector, secure the development of the banking profession and enhance the competitive power of banks. The decision-making body of the association is the General Assembly and the executive body is the Board of Directors. Three banks are elected by the General Assembly as auditors, amongst the banks which are not represented in the Board of Directors by secret ballot. The Auditors, who serve for a term of two years, examine all the accounts and transactions of the BAT. However, the financial audit of the association is conducted by an independent auditing organization. The Association does not have the power to examine and audit the member banks; however, the Banking Regulation and Supervision Agency (BRSA) audit banks and other organizations that have been included in the Act, and their activities.

The Head Office of the BAT is in Istanbul and it does not have any other organization in other cities. All banks operating in Turkey are obliged to become members of the BAT. In total, 45 domestic and foreign banks are members of the BAT.

The Relationship between Legal Framework and Ethics

The BRSA is a regulatory authority for banks. The BAT has divided the regulations concerning banks as “Basic Regulations” and “Professional Regulations”. The first Basic Regulation is the 2005 Banking Act #5411. Other acts unique to this sector such as Bank Cards and Credit Cards Act are included in this category. Amongst Professional Regulations are “Code of Banking Ethics” and “Principles and Requirements Governing BAT Member Banks” which are made by the Banks Association. Section 7 of the 2005 Act states the legal obligations. According to this section, Banks and their employees are obliged to keep professional secrets (Article 73), protect the reputation of the bank (Article 74) and comply with

the principles of banking ethics (Article 75). According to article 81 of the Banking Act, in the case of non-compliance of members with the general or specific decisions and measures of the Association, either fully or on time, the Board of Directors may impose an administrative fine from two thousand TL to twenty thousand TL.

Written official applications concerning ethical questions relating to members, will be evaluated by the Banking and Research Group before being seen by the Board of Directors; if the subject is technical it will go to the Technical Works Committee or if the subject is legal it will be discussed in the Board of Legal Councils. The Board of Directors will consider the evaluations and if it sees necessary, will send an official notice to the member bank.

The BAT within the framework of its mission (which may be expressed as the protection of its member's rights and interests) gives great importance to the protection of the reputation of the banking sector. It strives to protect the balances in the sector, analyze conflicting interests and follow closely the regulations made in the field of banking. It must be emphasized that the imposition of sanctions on banks should not be compared with banning a doctor from practicing his profession, since damage to a banks reputation would affect the whole sector and consequently the economy of Turkey. On account of this, the Association tends to keep the relations with member banks in balance and gives notice when necessary to protect the sector without supporting the member. For example, an advertisement of a bank may damage the reputation of a rival bank or the reputation of the sector. In this case, the Board of Directors gives necessary notice and secures the suspension of the advertisement.

The BAT has stated that there are some factors that complicate the compliance with the Code of Banking Ethics, the main obstacle being the continual change of banking laws. The members have difficulty in following these changes and there are also gaps in the laws. The issuing of ethical principles are not enough, they need to be implemented in practice.

BAT and Ethics

The BAT has placed its studies that can be classified within the framework of ethics in its web-site under the heading of "Good Practice in Banking". These regulations are "Code of Banking Ethics", "BAT Ethical Commission Code of Principles and Procedure of Conduct" and "Principles and Conditions Governing Advertisements and Promotions of Member Banks of the BAT".

The background to the Code of Banking Ethics comes when an Ethical Principles Working Group was established within the BAT, in order to determine ethical principles and present them to the Board of Directors. The aim of the establishment of the Working Group was stated as "the protection and development of trust towards the banking sector". During the interviews however, they drew attention to the fact that the first studies concerning ethical principles began in 1997-1998 and the inspirational element was the "Ombudsman" principles of North Europe Countries. Other influencing factors can be listed as follows;

- The strong relations with the International Union of Banks and the European Banking Federation, following up the developments of the European Banking sector and the fact that ethical principles were on the agenda at the time in Europe
- Especially, the discussions on the ombudsman system, the influence of the Greek ombudsman system
- The BAT administrations' willingness to develop the banking sector and to initiate new studies.

During the determination of ethical principles, the BAT examined the ethical principles of European Banks. The studies conducted by the BAT Banking and Research Group, which was composed of members of nine different banks, have been on the agenda many times. Finally, these studies bore fruit and the proposal was accepted on 20 September 2001 and the BRSA ratified it on 15 November 2006. The reason for the BRSA's late ratification was shown as the studies on restructuring after the 2001 crisis and the fact that the sectoral priority order was quite different at that time. The 2005 Act was greatly affected by the studies of the Banking Association on Ethical Principles and a regulation was made to this effect (Article 75). When we compare the Principles of Ethical Behavior of the Public Officials and Code of Banking Ethics, we see several common expressions. The main difference between them is that in the bank employees we see the sense of providing good service to the customer by taking into account the profit, instead of a public personnel's sense of providing services to the public. Table 7 compares two ethical behavior principles article by article. For those articles which not matched with the Principles of Ethical Behavior of the Public Officials is left blank.

When comparing the laws of other professional organizations within the scope of the research with the Banking Act, it can be seen that the only law emphasizing the institutional administration principles (Article 22) and ethical principles (Article 75) is the Banking Act.

The BAT Board of Directors decided to establish an Ethical Commission on 6 May 2008 in order to implement ethical principles effectively; evaluate the complaints of corporate clients and complaints of Banks regarding each other. The Commission, which was formed to serve for a period of one year, consists of 5 original and 3 associate representatives of member banks which are chosen by the Board of Directors of the Association.

The Ethical Commission does not have functions such as giving opinion or doing research; it only examines the written applications concerning the members' acts and practices violating the ethical principles of banking. Firstly the Commission discusses the subject in detail and reaches a decision. The Commission finishes its examination within 3 months at the least and the decision reached is sent to the General Secretary. The General Secretary sends the applications which have been found in violation of ethical principles to the Board of Directors; the applications which have not been found in violation of ethical principles will be transmitted in writing to the parties. It has been confirmed that there has been one application to the Ethical Commission up to now. It is considered that as in the formation of Ethic Principles, in the formation of the Ethical Commission the effective factor was not the laws, but the result of the institutions following the developments and efforts to increase the trust in the banking profession rising from the institutions organizational culture.

Studies on the Subject of Ethics

During the interviews, the following applications have been expressed which may be evaluated within the framework of ethics: The studies of the Customer Complaints Arbitration Committee and the "Long Live Baby" Social Responsibility Project. The BAT's "Long Live Baby" Project, is the only social responsibility project made by a Professional Association. It is said that the aim of this project is to procure complete and sufficient medical attention for babies.

According to the published Activity Report of May 2008, the BAT Education and Research Group has not organized any education that can be called "ethical" among its courses and seminars. However in the interviews it was confirmed that they had education on ethics on their agenda. The Education and Research Group with the cooperation of the Financial Crimes Investigation Board (FCIB) has prepared regional seminars in several cities on the subject of "Act concerning the Prevention of the Laundering of Crime Revenues" under the title of "Conferences and Regional Education". One of the studies which the BAT has completed recently is a study of a draft concerning a By-law on Ethics for themselves. Moreover, the ethical principles of the private sector organizations have also been examined in this framework and it has been stated that clearer expressions have been used.

It has been determined that in this framework they would conform to the By-law concerning the Principles of Ethical Behavior of the Public Officials and Procedure and Grounds for Application to a great extent, but would make changes on certain subjects. These are as follows;

- Declaring ones assets (Article 22) is to be removed as not being compliable with the BAT,
- Conflict of interest being a general expression needs to be made clearer,
- Only symbolical gifts are given to them, which are put on show in the chairman's room and said to be a fixed asset, moreover, only inexpensive but symbolic gifts relating to the BAT were taken on trips abroad; this fact would lead to the BAT acting differently from public institutions regarding the giving and receiving gifts,
- Expressions concerning the use of public domain and sources should be revised in the form of "Association domain and sources".

Table 7. A Comparison of Code of Banking Ethics and the Principles of Ethical Behavior of the Public Officials

Association of Banks	Council of Ethics for Public Service
General Requirements	Article 9: Integrity and impartiality
a) Honesty: Banks, during their operations stick to the honesty principle in their relations with their stakeholders	
b) Impartiality: No discrimination towards customers and employees	
c) Reliability: Banks should offer clear, comprehensible and correct information to their customers in time with complete manner	
d) Transparency: Banks should inform their customers in an open, easily understandable and clear way.	
e) Observing social benefit and respect to environment	
f) Fighting with laundering of crime-originated assets	
g) Insider trading	
Banks' Relations with Public Organizations and Institutions	
Article 4: Banks, during their relations with public organizations and institutions, should act in observance of the principles of honesty, accountability and transparency, and show the utmost care for the correct, complete and timely communication of the information documents and records the public organizations	Article 9, 7, 10, 19, 12
Article 5: Exchange of information should carry out between each banks accurately and systematically	
Article 6: Personnel behaviours and fair competition on the employment of the personnel	
Article 7: Competition should be fair and in compliance with the laws	
Article 8: Advertisement and announcements: Banks should act honestly, realistically, and in compliance with legal regulations and with the general moral principles during their announcements, advertisements	
Relations of Banks with Their Customers	
Article 9: Banks provide accurate, complete and timely information to their customers regarding all kinds of products and services	Article 5: Consciousness of public service in performance of a duty Article 19: Notification, transparency and participation
Article 10: Secrets of customers	
Article 11: Service quality	Article 5: Consciousness of public service in performance of a duty Article 6: Consciousness of serving the community

Article 12: Customer complaints: Banks should establish a system in order to respond all and any kinds of questions of their customers	
Article 13: Security: Banks should take all technical and legal measures required for ensuring transaction security in all service mediums, a requirement further highlighted by newly-developed services and changing service channels prompted by technological improvement and electronic banking.	
Relations of Banks with Their Employees	
Article 14: General employee requirements: Banks should be aware that they should show due diligence in order to ensure that their employees possess the knowledge, background and a sense of responsibility	
Article 15: Employment and career development: Banks should offer equal possibilities to their employees without any discrimination in terms of both during their recruitment and during their career development. They should take into consideration the commitment to banking ethics during the promotion decisions of their employees	
Article 16: Representation and Working Environment	
Article 17: Working hours: Banks show utmost efforts for preventing overtime work and for their employees use their annual leaves regularly.	
Article 18: Relations of Employees with Customers: Banks should prevent of their employees from being involved in relations with the customers can not be explained under ethical principles, accepting presents and deriving personnel benefits	Article 13: Avoiding conflict of interest Article 14: Not using the duty and authorities to derive benefits Madde 15: Prohibition of receiving gifts and deriving benefits
Article 19: Employees' Rights	
Professional Rules and Ethical Principles The Bank Employees Should Comply	
Article 20: Bank employees are required to comply with the following obligations	
a) To comply with the applicable laws and regulations	Article 7: Compliance with the service standards
b) To inform their customers about the benefits and risks of the products and services offered to them	Article 6: Consciousness of serving the community
c) To offer unbiased and fair service to their customers receiving the same services	Article 9: Integrity and impartiality
d) Not to disclose the secrets of their customers	
e) Not to cause any loss of reputation of their bank during their works and attitudes	Article 8: Commitment to the objective and mission
f) Not to be engaged in any activity that can be classified as "Commercial Enterprise" or "Merchant Enterprise"	
g) Not to behave in contradiction with the principles of justice, integrity, honesty, reliability and social responsibility	Article 9 and 10

h) To cooperate with other employees for common purposes through building a courteous and diligent communication	Article 11: Decency and respect
i) Not to use the bank's assets and resources unproductively and outside the designated purpose	Article 16: Making use of public domain and sources
j) Not to derive any personal benefits	Article 14: Not using the duty and authorities to derive benefits
k) To refuse all such benefit offers immediately and to inform such offers to the competent authorities and to their superiors	Article 12: Notification to the competent authorities
l) Not to be involved in relations with the customers which do not correspond with ethical principles	Article 13: Avoiding conflict of interest Article 14: Not using the duty and authorities to derive benefits
m) Not to accept presents from the current or potential customers	Article 15: Prohibition of receiving gifts and deriving benefits
n) To be aware of his accountability regarding the duties assumed during the performance of the services	Article 19: Notification, transparency and participation
o) Not to assume any position in any private and public organization other than associations, foundations, cooperatives, and similar organizations without the approval of his bank	

The BAT has stated that they were in the restructuring process relating to ethics principles which they consider should be shared with employees and so they hoped to prepare education and seminars on the subject.

The Banks Association has no formal code. Up to now, it has been expressed that they had no need for ethical principles for their personnel and everyone knew very well what they had to do. The BAT web-site has stated that "Basic Values" have a close relationship with ethics and that employees are aware of these values in their work. The basic values of the BAT are as follows:

to defend the mechanism of the free market, to conform to regulations, loyalty to principles, honesty and reliability, transparency, behaving justly, being reasonable and realistic, economizing and productivity, to be open to innovation and change, respect for the individual and human rights, to value knowledge and expertise, supporting each other and sharing, social responsibility and environmental awareness.

Disciplinary Actions

There is no Disciplinary or Honor Committee within the body of the BAT. The Board of Directors is obliged to make a disciplinary decision. The BAT has the power to sanction, but does not have the power to audit. The power to audit belongs to the BRSA. The BRSA gives administrative fines to corporations and to real persons when they do not comply with the Banking Act. The Banking Act in its "Crimes" section states that, a penalty of imprisonment and a money penalty should be given for crimes such as "operating without a permission, not taking correcting, improving and limiting precautions, making false statements, not recording actions, entering false knowledge into accounts, harming reputation (Article

158), declaring professional secrets (article159), embezzlement (Article 160)".The BAT is obliged to give only the administrative fine stated in its statute. The fine given is recorded as a source of income for the TMSF.

It has been ascertained that up till now no fine has been given to a member by the BAT Board of Directors. It is stated that even if there is gossip about a bank, the whole economical system can be affected, so they have to be very sensitive and careful.

THE CONFEDERATION OF TURKISH TRADESMAN AND CRAFTSMEN (TCTTC)

Regarding the Confederation

The TCTTC is a professional association which has the most members and the most wide-spread organizational network in Turkey. Its duties, powers and responsibilities are stated in the 2005 Professional Associations of Tradesmen and Craftsmen Act (#5362). The TCTTC continues its operations in affiliation with the Ministry of Industry and Commerce. Its organs are the Board of Directors which consists of 15 members, the Auditing Commission which consists of 5 members and the Office of the General Secretary.

It is alleged that the organization of Tradesmen and Craftsmen is based on the Akhism culture which is committed to certain rules and was founded by Ahi Evran in the 13th century in Anatolia. Akhism was an organization which ensured the training of the people resident in Anatolia between the 13-19th centuries, in the fields of arts and profession; it improves the people morally and regulates the working life by following the good virtues of mankind.

The TCTTC currently has country-wide organizational structure with its 13 Sector Occupational Federations, 82 Tradesmen and Craftsmen Union of Chambers and 3171 Local Occupational Chambers. The TCTTC which is the higher organization of the chambers, federations and unions has been examined within the scope of this study. However, as regards the functioning of the Disciplinary Boards, Istanbul Chambers of Tradesmen and Craftsmen Union have been included in this study. Interviews have been made with both organizations. The membership of all federations and unions to the confederation is mandatory. The membership of Tradesmen and Craftsmen to the Chambers is also mandatory.

The Relationship between Legal Framework and Ethics

Both the former Tradesmen and Craftsmen Act and the current Tradesmen and Craftsmen Professional Associations Act have been constituted as representing the Akhism culture. Amongst the aims of the latter Act is "ensuring the honesty and trust in relations between the members of the profession with each other and with the public, protecting the professional discipline and ethics".

The power to audit its members is one of the duties of the Chamber Board of Directors (Article 11, (I) clause) under the framework of the TCTTC. Accordingly, besides the goods

produced and the quality of services behavior in violation of professional practice is audited; written notice is sent to related persons; in case of repetition the case is sent to the Disciplinary Board. Even if the TCTTC has a questioning manner concerning the public character of their organization, Istanbul Chambers of Tradesmen and Craftsmen Union accepts that article 135 of the Constitution has regulated the organization as a public professional organization.

As a result of the interviews, it has come to our attention that the TCTTC has a position of a strong non-governmental organization (NGO). It is thought that each country should be evaluated according to its own special conditions. With its widespread organization the TCTTC is seen by its president as one of the seven biggest NGOs in Turkey.

The TCTTC and Ethics

The TCTTC does not possess general professional principles or ethical principles relating to its own chamber, union, federation and members. When we examine the reasons for this the following factors have been found:

1. The existence of values from Akhism culture: Akhism which is an organizational culture of tradesmen and craftsmen is founded on principles such as honesty, not telling lies, not to attempt fraud, being of good moral character. In short, the tradesmen and craftsmen have an ancient Akhism tradition which is unwritten but has been transferred from generation to generation. The organization is based on four basic principles which are "Mind, Ethics, Science and Work".
2. The tradesman has to comply with certain principles or he will not be able to do trade. On the other hand, a tradesman who is not ethical or honest will lose his customers in any case.
3. It is natural that the Bar Association or Medical Association has professional principles. The profession is medicine or law and it is only one profession. However, when we say tradesmen and craftsmen we are talking about a very wide range of professions. 491 different professions such as taxi drivers, bakeries, tailors, jewelers, are within the scope of this term. It is impossible to draw up the ethical principles of each of these professions, but in general ethical principles of tradesmen and craftsmen can be drawn up and this should be the task of the Confederation.

The TCTTC draws the attention to the fact that although the publication of ethical principles are appropriate and useful, it is more important to put into practice ethical behavior in the profession; and it is only in this way that bribery and corruption in the public sector can be prevented. It is alleged that honesty and ethical behavior should be taught and made a habit by education under the name of how to become a good citizen, starting in their early years during primary school.

In 2008 the TCTTC established the Ethics Commission consisting of 3 people which works in the Confederation. It publishes on its web-site its members, their contact information and the Principles of Ethical Behavior of the Public Officials. Moreover, the TCTTC Ethics Commission Annual Report is also published on the web-site according to the official correspondence of Council of Ethics for Public Service

Among the studied professional organizations, the TCTTC is the only organization which gives a place to the bye-law on the Principles of Ethical Behavior of the Public Officials on the front page of the web-site, instead of placing it under "legislation".

The TCTTC Ethical Commission members have participated in meetings arranged by Council of Ethics for Public Service and have provided for the signing of the Ethics Contact as stated in the Bye-law by the staff of the Confederation. The TCTTC has begun to get the new staff as well as the working staff signs the contract. Moreover, the TCTTC has written to its subsidiary organizations, namely the federation and the unions, for them to establish "Ethical Commissions".

It has been alleged that the TCTTC Ethical Commission is not working actively and that the support of the Council of Ethics for Public Service is anticipated. The most important reason for this is the criticisms that they have made about the Council of Ethics By-law, and the Council of Ethics. The TCTTC has reviewed the subject taking into account the objections made by the affiliates, they have informed the Ministry of Industry and Trade, but the Ministry has decided that they should be considered within the scope of the Act. The criticisms that have been determined during the interviews have been categorized and listed below:

1. Although the Council of Ethics Act does not include the expression professional associations, in the annex to the bylaw there is an expression that states that it is included. Therefore, an expression which is not stated in the statute cannot be added by a regulation.
2. Article 22 of the By-law is not valid for its members. The by-law is in contradiction with the regulations that it is subject to.
3. The by-law was drawn up very quickly and the expressions are not clear. For example, the rights and limits of the Ethics Commission members have not been stated. Another example, if they report violations of ethical behavior within the organization, will their jobs continue to be secure?
4. It is stated that the Ethics Commission should be composed of at least three people, but in some organizations there is only a total of 3 officials
5. The Ethics By-law should include everyone; this includes the President of the Republic, the Prime minister and the Members of Parliament.
6. Council of Ethics for Public Service members must be fully independent and impartial.
7. The TCTTC Ethics Commission has expressed that they have conducted the works stated in the Council of Ethics By-law and published them on their web-site, since they find the work done to be valuable. They said that they support this kind of work, but have doubts about some issues.

Studies on the Subject of Ethics

The TCTTC has expressed that they are very sensitive about receiving gifts; they stated that each gift is registered and is displayed in the TCTTC Building. According to the study, the

TCTTC has not given any training and has not organized a seminar or symposium under the heading of ethics.

For those working at the TCTTC and the Chamber, Union and Federation there are Staff Bye-laws which regulate issues such as staff recruitment, work procedures, promotion and disciplinary penalties. In the context of the obligations of employees in both by-laws, “prohibition of securing interest” (Article 23) and “prohibition of telling secrets” (Article 24) are noted.

Employees are warned when they commit ethical violations, but until now on this subject there has been no trouble. However, it has been stated that some precautions have been taken to avoid abuse. For example, telephone conversations are recorded at the end of the month it is required that the employees should mark special conversation on the invoice and this amount is deducted from their salary. In the same way, in order to prevent employees from coming to work late or leaving work early a control system has been established. Generally it has been expressed that there have been no ethical problems among the employees and the managers show exemplary behavior as regards the employees.

Disciplinary Actions

TCTTC does not execute disciplinary fines for members in its own organization. Among the Confederation, Union, Federation and Chambers there are only disciplinary boards in the Unions. Under the framework of the TCTTC, as in the other organizations, there is no appeal authority such as the Higher Disciplinary or Higher Honor Committee.

The Disciplinary Committee of Istanbul Chambers of Tradesmen and Craftsmen Union is composed of 5 persons including the president. The Committee starts investigating the matter within 1 month upon receiving the written complaint from the Union Board of Directors and gives its decision within 3 months. Complaints are generally transferred by the Chambers to the Union Board of Directors. The penalty given by the Committee to a member will be served on the interested parties within 10 days. The tradesman can file an action in 15 days to the competent Administrative Court to quash the given penalty. However it is stated that up to now, the Committee has given appropriate decisions and the objecting tradesman or craftsman have always lost their case. The decisions of the Disciplinary Committee are legally binding and the member has to comply with it.

The Disciplinary Boards do not publish the penalties given in a publishing organ or on the web-site. However, it is expressed that the penalties given are heard spontaneously among the members and the penalty is recorded in the members file in the chamber.

One of the biggest problems which is frequently expressed and that gives difficulty to the Disciplinary Boards when taking a decision is that the tradesman stated in the Act (Article 6), who should be a member, may be a member of the Chamber of Commerce.

TURKISH UNION OF CHAMBERS AND COMMODITY EXCHANGES (TUCCE)

Regarding the Union

The TUCCE, was founded by the 1950 TUCCE Organization Act (#5590) was changed by the 2004 TUCCE and Chambers and Commodity Exchanges Act (#5174). The TUCCE which is a Higher Professional Association is the highest legal representative of the private sector in Turkey. The TUCCE is affiliated with the Ministry of Industry and Trade. The Board of Directors is composed of 15 members, including the president.

Under the framework of TUCCE there are Commercial Chambers, Industrial Chambers, Commercial and Industrial Chambers, Chambers of Marine Commerce each with a corporate identity and Commercial Commodity Exchanges which have public corporate identity. In the Union there are a total of 365 chambers and commodity exchanges. Over one million two hundred thousand firms are recorded to these chambers and commodity exchanges from different sectors and different sizes.

The TUCCEs organs are: the General Assembly, Councils of Chambers and Commodity Exchange, Board of Directors and Higher Disciplinary Board. Enrolment to the chambers and commodity exchanges are mandatory as it was with the TCTTC (Article 9). The Union Board of Directors is obliged to solve disputes arising between chamber and commodity exchange members. The General Secretary is the disciplinary and supervisory officer for the staff. The units within the body of the TUCCE are affiliated with the General Secretary.

The Relationship between Legal Framework and Ethics

In the Act, the first duty of the chambers (Article 12a) has been determined as “to protect and develop professional ethics, discipline and solidarity, to try to develop trade and industry, appropriate to the public interest”. The same expressions are to be seen in the definition of chambers in the Act (Article 4). As such the aims of the chambers of TCTTC and TUCCE are very much alike and professional ethics are often mentioned. In the Act, there are no provisions which can be evaluated in the framework of “ethics” which state the obligations of members as in the Banking Act. However, in the definitions of chambers and union “the protection of honesty, professional discipline, ethics and solidarity” have been emphasized (Article 54). According to the Act the Union has the power to conduct legal actions such as giving social benefits, establishing schools and classrooms, giving scholarships, founding companies and trusts, making compulsory purchases, buying and selling movable goods and real estate. It is an organization which has the broadest field of activity among the other public professional organizations which were studied.

The TUCCE and Ethics

The TUCCE and its lower structure do not possess ethical principles or professional principles which shape the behavior and the work relationship of merchants. When it is questioned why the merchants do not possess professional principles, the TUCCE stated that it would be desirable to form principles, but that it was more important to establish ethical culture. The TUCCE thinks that ethical education should be established starting from infancy coming from parents and continuing throughout school.

In the meeting of the Board of Directors of March 2009 it was decided to establish an Ethical Commission. The TUCCE's objections to Council of Ethics Regulation show similarities to the previous PA. The subject was taken to the Undersecretary of the Prime Minister's Office, the undersecretary found the arguments justifiable, but they were unable to get a decision in their favor. The TUCCE Ethical Commission which is composed of three members was established by a by-law which they do not accept. It is stated that there is a legal problem in this matter and that the objections should not be perceived as not being ethical as with the TCTTC. There are criticisms that the Ethical Commission is not impartial and it will not function for very long and that the By-law does not include everyone.

Although the upper administration has doubts concerning the studies on the subject of ethics, the lower administration supports the work done in this area. It is thought that the work will be speeded up after the meeting of the General Assembly in which elections will take place. They have stated that they will train the chambers and the commodity exchanges in this framework and give information on establishing an Ethics Commission. Another criticism made at this point is that the Commission works with a small permanent staff and that they have to work overtime in order to accomplish this work.

Studies on the Subject of Ethics

The TUCCE has stated that they are very sensitive about not receiving a material benefit and taking/giving gifts. The TUCCE publishes all gifts received by the organization annually under the title of "Gifts, Awards and Rewards". The books are placed in the web-site. In addition, the TUCCE exhibits the gifts received (such as kilims, silver objects, etc.) in the first floor of its building.

The TUCCE does not give any education that may be considered under the title of "ethics" either in its orientation trainings or in-service training. There are no means to reward the ethical behavior of the staff. However, the persons who show outstanding success are awarded. There have been no courses, seminars, etc. for the staff concerning ethics. The unethical behavior of staff is sanctioned by taking into account the 1983 TUCCE Personnel By-law. The by-law explains the staff policy and basic principles. If the General Secretary decides to open a disciplinary investigation concerning one of his staff, he will send the matter to the inspector in writing. The inspector takes the defense of the staff member, prepares a report on the matter and suggesting a penalty sends it to the General Secretary. However, generally, if a behavior violating ethics is noticed, initially the superior will warn the staff member verbally. It is said that the complaints that are received by the Office of Personnel Affairs are mostly related to incompatibility between people.

The 1994 Internal Personnel By-law, which was based on 1983 Personnel By-law, states among the duties and responsibilities of union staff (Article 5) to work with mutual affection and respect, to avoid behavior that damages the reputation of the organization, to perform his duties accurately and according to the principle of impartiality, not to cause damage to the union.

It has been stressed that even if the TUCCE does not have written ethical principles, the organization has an ethical culture and especially the managers are very sensitive concerning ethical matters. The factors that ensure the ethical culture have been stated as; strong attachment to the legislation, the exemplary behavior of managers, the support of superiors to their staff against possible pressures and the fact that the staff is highly educated with good personalities.

In the absence of an Ethics Commission the questions concerning whether certain practices are ethical or not are solved by consulting trusted managers or the Office of Personnel Affairs. Directors also consult each other among themselves. For example, they have had a lengthy discussion concerning whether the use of New Year promotional diaries by organization staff were ethical or not.

Disciplinary Actions

When the 1950 Act is examined, there are no Disciplinary Boards in the Chambers, Commodity Exchanges and Union. The new Act which came into force in 2004 brought about Disciplinary Boards within the Chambers and Commodity Exchanges and in the TUCCE a Higher Disciplinary Board. The members of the Disciplinary and Higher Disciplinary Boards were determined following the elections in 2005 and shortly after the Boards began their activities.

The Chamber Disciplinary Board and the Higher Disciplinary Board (in the Confederation) work in the following manner:

For example, a customer bought a dress from shop x and the dress proved to be faulty and the shop neither took the product back nor paid the money nor changed it. In this case, the consumer has the right to go directly to the Consumer Court within the body of the provincial district Kaimakam's office or may choose to apply by giving a complaint petition to the Chamber the shop is affiliated with. The matter will go to the Board of Directors. If the Board of Directors decides to open a disciplinary investigation, the matter will be sent to the Disciplinary Board and the board will conduct the investigation. The Board will appoint an investigator to examine the case in detail. The evidence will be taken into account and if it decides to give a penalty, the decision will be sent to the Assembly. If the decision is approved by the Assembly, the penalty will become final. The shop may apply to the Higher Disciplinary Board to quash the decision concerning the penalty. If the Chamber does not find any reason to open a disciplinary investigation, the decision will be sent to both parties in writing. The person may object to the Chamber's decision of not opening an investigation by applying to the Higher Disciplinary Board. The Higher Disciplinary Board reviews the objections to the Chamber

and Commodity Exchange Assembly decisions concerning disciplinary penalties and the Chamber and Commodity Exchange Board of Directors' decisions of not opening an investigation. The Higher Disciplinary Board is not open to applications concerning warnings or monetary fines. If there is an application concerning these penalties, it will be rejected directly. It is possible to apply to the Administrative Judiciary or the Assembly against monetary fines.

The Higher Disciplinary Board consists of the presidents of different Chambers. Members do not get any money for becoming a member. If the Board receives an objection against the affiliated chamber of one of the members, that member will not participate in the meeting and the objection will be reviewed to ensure the impartiality and objectivity of the Board. The same applies when a complaint is received against a company in which the member practices commercial activities or a relation of his is in question. In this case, the member will not participate in the meetings and will not be able to vote against it. This rule applies to all Disciplinary Boards and Higher Disciplinary Boards of Associations.

In the framework of the interviews it was understood that the TUCCE administration played an effective role in the establishment of the Disciplinary Board and Higher Disciplinary Board in the chamber and commodity exchanges. In the interviews it was stated that to provide "honest trade" it was important to follow closely the member's relations with the public and that the Disciplinary Boards performed their duties impartially in this respect. In addition, with the establishment of Disciplinary Boards, members have expressed that they would start specializing in the area to ensure that the procedure would function effectively.

The TUCCE Higher Disciplinary Board operations, complaints received and the casebook were examined on-site. According to the objections in the casebook in the last 5 years the most reprimands were given predominantly by reason of "failing to fulfil ones commitments to customers and business owners". Unfair competition is another subject for complaints.

The following defects concerning the operations of the Disciplinary Boards have been ascertained as follows:

- Especially within small chambers and commodity exchanges Disciplinary Boards do not function completely, since the public and chamber do not have enough knowledge, so the existence of Disciplinary Boards needs to be announced.
- Again especially in small locations, there might be the trend to protect its members, to act tolerantly so as not to damage relations, to solve matters informally to avoid giving offence to the member.

The Higher Disciplinary Decisions have deterrence among the members, but it has been seen that the decisions have not been published on the web-site or in the publishing organs. The reasons are that it may be a sensitive issue and so may not be ethical. However, it has been alleged that if the decisions were announced among the chamber members, the sanction would be stronger.

TURKISH MEDICAL ASSOCIATION (TMA)

Regarding the Association

Turkish Medical Association (TMA) was founded with the 1953 Turkish Medical Association Act (#6023). 80% (83.000) of the country's physicians are members of TMA, its main income sources are membership fees, training activities and publications. The TMA has a local organization in 64 provinces where the number of member physicians is more than 100. The membership of TMA is obligatory for self-employed physicians, but more than half of its members are civil servants who are not obliged to be members of TMA. The administrative committees of these regional chambers (5-7 people) are elected by the members; at the same time there are Honor Committees, the Inspection Committees in order to conduct disciplinary studies.

As a result of negotiations TMA has indicated that they are not a NGO; they punish doctors by using their legal authority. However, their first goal is protecting the interests of members and the second goal is protecting the interests of the country.

In this study, meetings with TMA Ankara Centre and Istanbul Medical Chamber were undertaken in order to understand their general ethic and professional ethics approach, the data gathered from both institutions have been analyzed. Since the study includes mainly the center of the professional organizations, only the Istanbul Medical Chamber was visited as the branch which it is the largest of all.

The Relationship between Legal Framework and Ethics

Among the duties of the Turkish Medical Association, there is protecting the morals of the profession, protecting the interests of the medical profession, protecting the rights of the members. As the other professional organization which is analyzed, protecting the ethics of the profession is one of the aims of the TMA. The 1953 Act made the definition of the union (Article 1) again in the framework of the above aims. The Act shaped the duties of the Chamber of Management again in the framework of ethics of the profession (Article 28).

Turkish Medical Association and Ethics

Medical Deontology By-laws and the Ethical Principles of Physician Profession (EPPP) are two regulations for the principles of the physician profession. By-laws are prepared for managing the relationships of physicians with their patients. Medical Deontology Regulation, which entered into force in 1960, consists of 1950s' medical applications and approaches. It has been updated because it did not include issues relating to today's medical practice and used old language; it has been republished and its name is changed as "Ethic Rules of Physician Profession". Disciplinary punishment applications address both Deontology By-laws and the ethical principles of the Physician Profession. The goal of EPPP was expressed as "determining the rules of physicians' professional ethics while they perform their profession's requirements. The TMA Central Council was required to prepare

EPPP by law (Article 59/g). Table 8 below summarizes the EPPP and “The Principles Ethical Behaviour of the Public Officials” article by article.

The TMA Ethics Committee began its work by performing its first meeting in 1994. The committee consists of a maximum of 13 voluntary members. The members of the Ethical Commission, which consists of different disciplines such as sociology, philosophy, anthropology, law, came together once every three weeks. Especially, it is paid attention that the ethical committee consists of members from different sex and disciplines. The members change once in two years, but in order to ensure the continuity one third of the members continue their membership in the next period.

The Ethics Committee works as an advisory committee. It may investigate if there is a situation in the field of health on the agenda of Turkey or the Central Council may wish to inform their opinions about a topic. The TMA in its web side publishes the Ethics Committee's observations about the issues which are under discussion in the framework of physicians' profession practices. The Ethics Committee had worked until 2001 but it broke up after its members quit. However, re-establishment of the committee came into question in 2006 at the 55th Extraordinary Major Congress and its studies began again. Ethics Committee was renewed again towards the end of 2008 and the president has changed. Prof.Dr. Berna Arda who was chair of the Ethics Committee of TMA between 2006-2008 said that Ethics Committee runs studies very similar to the international examples.

It is mentioned in the interviews that physicians realize their profession in accordance with universal principles. However the issue which creates a problem from the view of doctors is the fact that universal principles do not overlap with the legislation in the area of health in Turkey. For example, The 2005 Turkish Penal Code states that the physician must determine whether the patient has committed a crime before he begins treatment; if the physician is in doubt about this he should inform the authorities.

TMA mentioned that in their organization, the issue which they are most sensitive about is not working for honesty and personal interests. But, it is also mentioned that there is a problem with the balance of power in the union.

Studies on the Subject of Ethics

“Physicians and The Principles of Medicine Presentation” which is prepared by TMA and operated in 1995, was developed in order to shape the physicians' practices (which is a part of presentation) in accordance with ethical principles. Accordingly, physicians must not accept expensive presents, the financial resources of congress and meetings must be explained, etc.

The TMA Ethical Committee prepared “Medical Ethics for Physicians” training in 1996 and also has prepared practitioner- oriented ethic courses. In 1998, the ethical committee published the book of “Opinions of the Ethics Committee” and in the same year it has arranged a workshop with many parties in order to prepare Ethical Committee Declaration and finally “TMA Ethic Declarations Workshop Summary Report” was prepared.

Istanbul Medical Chamber (IMC), in the Working Report of 2007-2008 has included the studies of ethical committees. As a result they have prepared symposiums in the framework of medical ethic such as “Organ transplantation and medical ethics”. Because of the March 14 Medical week, a workshop on “Medical Ethics” has been done. Also, in IMC Physician Form Magazine, the members of Ethic Committee write articles about Medical History and Medical Ethics on a page dedicated to the Ethic Committee. IMC wants to prepare a serial of guide rules about medical ethics within two years.

Table 8: Comparisons of Ethic Principles which Physicians Must Obey and the Principles Ethical Behavior of the Public Officials

Turkish Medical Association	Council of Ethics for Public Service
General Rules	Article 9: Integrity and impartiality
Article 6: Physicians must obey universal medical ethics principles during their practices. These are usefulness, not to harm, justice and autonomy	
Article 7: Impartiality	
Article 8: Physicians has to behave according to his/her conscience and profession scientific opinion during operating his/her profession.	
Article 9: Commitment to keeping secrets	
Article 10: First aid	Article 5: Consciousness of public service in performance of a duty Article 6: Consciousness of serving the community
Article 11: Commercial purposes and advertising ban	Article 7: Compliance with the service standards
Article 12: Legitimate and Prohibited Methods	Article 8: Commitment to the objective and mission
Article 13: Medical Malpractice	Article 6: Consciousness of serving the community
Article 14: To ban the be a mediator and to be benefited from mediator	Article 13: Avoiding conflict of interest Article 14: Not using the duty and authorities to derive benefits
Article 15: The ban of providing benefit from relationships between the industry	
Relations Between physicians	Article 11: Decency and respect
Article 16: Respect between colleagues	
Article 17: Professional solidarity	
Article 18: Ban of Non-competence activities	
Article 19: Consultation and Team Work	
Article 20: Obligation to inform the chamber	Article 12: Notification to the competent authorities
Physicians-Patients Relations	
Article 21: Respect for patients' rights	Article 11: Decency and respect
Article 22: Freedom of choosing physicians	
Article 23: Ban of treatment without examination	

Article 24: The physician can use his/her effect on patient except medical purposes	
Article 25: Not undertake treatment or discontinue	
Article 26: Enlighten Approval	Article 5 and 6
Article 27: Rights of patients not to be informed	
Article 28: Aid to Terminal Patients	Article 6: Consciousness of serving the community
Article 29: Physicians' wages can't be under the wage established by Association	
Article 30: Ban of forcing to unnecessary spending of patients	
Article 31: Giving necessary information related to patient and use of them	
Article 32: Preparing report for the patient	
Physicians and Human Rights	Article 7: Compliance with the service standards
Article 33: Obligation to comply with international agreements	
Article 34: Prohibition to help torture	
Article 35: Medical aid for prisoners and sentenced people	
Article 36: Rejection of medical aid by prisoners and sentenced people	
Article 37: Prohibition to be involved in death penalty	
Article 38: Physicians has to follow universal ethical rules impartiality in the war and unusual situations	
Article 39: Sexual relations examination	
Medical Research and Publication Ethics	
Article 40: Research on human has to get approval from local ethics committee.	
Article 41: A test person has to be informed and Bilgilenmesi and enlighten approval	
Article 42: Under 18, an enlighten approval has to be get from parents	
Article 43: Protection of the test person	
Article 44: Publication ethics	

TMA has no formal ethics policy of its own, except studies which were carried out about professional ethics. It has been expressed that everyone knows how to act, non-ethical behavior of employees are not common. Similar expressions were used by IMC. When employees or unions with inappropriate behavior are seen, the issue is evaluated in a commission which is created by themselves or by the union. According to information obtained from the Institution, so far no employee's ethical behavior was punished, but verbal warnings can be given. TMA employees themselves did not participate in training or seminar under the title of "ethic".

Disciplinary Actions

According to the Turkish Medical Association Act, physicians who are not members are subject to the law in terms of professional medical rights, privileges, discipline and

responsibility. High Honor Committee, which was established in 1953, is composed of 9 members based on the TMA Act and the Big Congress chooses its members.

The basic regulations relating disciplinary investigation and prosecution; Turkish Physicians Act (1953), Medical Accomplishment (1928), Medical Deontology Regulations (1960) Physicians Profession Ethic Rules (1999), Turkish Medical Association Disciplinary Regulations (2004). When the content of decisions of debarring from profession is analyzed in the web site of the High Honor Committee (January 2008-April 2009), common disciplinary penalties of the physicians are summarized as follows: "giving document and/or report which do not confirm reality" and "Lack of knowledge and skills in the profession", "harm to patient via wrong diagnosis or treatment due to lack of care, inobservance and similar defects".

Among the disciplinary penalties, the least-given penalty is dismissal from profession because of its heaviness. 1/3 of complaints coming to Istanbul Medical Chamber (IMC) are advertising and promotional violations, 1/3 is medical error and negligence and the other 1/3 is the other issues, but recently given serious penalties stressed that advertising violations have decreased, but medical error and negligence have increased.

As a result of interviews made by IMC, failures relating to disciplinary penalties and processes are identified as follows:

- The conclusion of a complaint takes too long (about a year), because defense time given to parties by law is 15 days, written explanation time is 1 week; furthermore, if an expert is assigned the expert cannot send his/her report in less than 2-3 months because of their heavy work load.
- Since the number of applicants is high, the assignment of the investigator is difficult. Another difficulty relating to investigators is that in small towns all doctors know each other, so it is hard to find an investigator. If an investigator is found, there is doubt concerning impartiality. IMC has proposed the assignment of regional investigator, in order to eliminate the mentioned problem.
- When we examine the last 9 years, it is expressed that the number of applications is similar but qualification of applications is high in quality because the number of applications made by lawyers have increased. This issue has brought the topic of the lack of lawyers trained in the field of health issues to the agenda, because there are approximately 700 legislations relating to the health area; thus the need for specialization in this area has been stressed.

UNION OF TURKISH BAR ASSOCIATION (UTBA)

Regarding the Association

UTBA is a top legal entity with a participation of 78 Bars across the country and represents approximately 48,000 lawyers as public institutions. First, its establishment came up in Lawyer's Congress in 1934. However, the establishment of TMA was accepted with the 1969 Lawyers' Act (#1136).

UTBA organs are: Chamber General Assembly, Presidency, Presidency Council, Chamber Management Assembly, Chamber Inspection Assembly and Chamber of Disciplinary Assembly. UTBA Chamber of Management Assembly consists of 10 persons elected from among members of the General Assembly by secret ballot. Apart from lawyers working in public institutions, lawyers are required to register at the Bar of the city where they have operated. UTBA is positioning itself as professional association rather than as a professional organization with the status of a public institution. Again they have implied that they use public authority by punitive sanctions of giving opinion based on laws, giving opinion related to laws.

The Relationship between Legal Framework and Ethics

Between the duties of the Chamber of General Assembly which is the highest organ of the Union according to the Act (Article 81), there is identifying professional law which is compulsory to comply. Another point is the President's duties (Article 97) are given to the following statement: "...defend the need for profession rules and law against all people and entities". The Chamber of Management Assembly has duties such as development of the advocacy profession - defending the rights of lawyers via professional solidarity.

In the Article 110 of the Act, the duties of the union are summarized as follows: ensuring the development of the profession, maintaining the general interests of lawyers and professional ethics, order and tradition, identify and recommend required professional rules which are complied with, to defend and protect the rule of law and human rights and ensure the implementation of these concepts.

In general, "the rights and responsibilities" of a lawyer is identified in Article 34 of the Act in this way; lawyers are required to comply to the rules of the profession determined by the Union of Turkish Bar Association, carry out functions in a careful, truthful and honorable manner, acting in the appropriate manner of respect and trust necessary to fulfill the requirements of the title of a lawyer.

UTBA and Ethics

UTBA prepared its written professional principles in 1971. Union of Turkish Bar Association is the first union to create professional principles. The acceptance of the professional principles is based on the foundation of Istanbul Bar Association which was the first Bar of The Ottoman Empire in 1878. With the issued regulations in 1876, the entry to the advocacy profession, discipline, debarring and similar topics were handled. Ankara Bar Association completed its formation in 1924, and other bars were completed until 1950s. Profession principles have come up to today from the past and traditions.

"Professional Rules of Attorneys " which consist of 50 articles was created to fulfill the goals in a perfect and honorable way, protect profession order and tradition, realization of the rights which is determined by the laws for the lawyers (UTBA Professional Rules of Attorneys, introduction part). Different from medical deontology by-laws, Attorneys profession principles are based directly on the Act and profession traditions.

UTBA gave place for Codes of Conduct for European Lawyers in its web site. When we compare two codes of conduct, codes of conduct of the bar association is written more detailed, dispersed, written like a law rather than principles and it does not meet today's working conditions. For example, in general framework, EU Code of Conduct stressed keeping secret, protecting client's interests, adapting the rules of the home country, trust, honesty and independency principles. In both of the codes of conduct, there is a requirement on confidentiality and a ban on advertising. In both of the principles, general principles that have to be complied with by lawyers are determined under the headline of the relations between the judicial bodies, relations between colleagues, and relationship between clients.

The "Professional Rules of Attorneys" and "The Principles Ethical Behaviour of the Public Officials" are matched (with some difficulty) in Table 9.

Union of Turkish Bar Association did not determine institutional ethical principles apart from professional principles. But, it is stated that if a violation of these principles by the association employees is identified, the supervisors will warn them verbally. After elections of the General Assembly (23-24 May 2009) Personnel Regulations and Ethical Codes of Conduct are going to be created.

When ethical dilemmas are experienced, the President says the last word. It is emphasized that employees cannot use resources of the Union such as phone, printer apart from purposes determined. In order to make recruitments more objective and within the framework of certain rules, it was determined that Human Resources Guidelines had been prepared but were waiting for approval.

UTBA stressed that the Guidelines of the Ethical Code of Conduct relating to Public Officials, includes only public officials and public officials working with the contract; they themselves are not under the law and Regulation. From this starting point, the Bar Association has expressed that they do not want to be controlled by other than the Court of Accounts, Ministry of Justice and its Audit Committee. In addition, all the units operating within the union give account to the General Assembly every two years and the General Assembly with selection every 4 years.

An ethical commission consisting of 3 members was established by UTBA in accordance with by-law provisions. The names of members of the ethic commission or the activity plan of the commission do not exist in the web site. It is said that members are not working actively; in fact there is a commission on paper. In addition, it is considered that with the existence of Disciplinary Board, Ethics Commission will not be operational; their tasks are no more than giving opinion in the context of ethics and giving seminars.

In the meeting after the General Assembly with the election in May, the changes of the members of the Ethics Commission and the new administration to have a program related to ethics have been specified. It has been said that trainings and seminars on ethics are going to be prepared for both colleagues and employees and some studies are going to be realized with Ankara Bar Association. In addition UTBA recommend the creation of a new Ethics Committee which is independent from government, formed by bringing together professional organizations.

Studies on the Subject of Ethics

Before starting attorney profession, Law school graduates are required to do internships for a year. (6 months in the judiciary, 6 months with a lawyer). The intern is obliged to participate the Bar's Training Studies while his/her internship still continues. When attorney internship by-laws are analyzed, this period is 120 hours a year. At least 60 hours of this period is allocated to profession's principle and practices and the subject of attorney in practice.

UTBA is working on professional ethics; for example, one of training seminars which was given by Regional Bars Association in 2003 was "Professional Ethics". But these trainings are not on the regular basis. UTBA has no ethical training program for its own employees, but it has arranged seminars and training programs relating to professional ethics for colleagues. On the other hand, when we look at the lists of seminar, panels and meetings in 2008, there is no training under the headline of "ethics". Panels and meetings such as "Privacy", "the Problems of New Lawyers and Their Solutions" attract attention. Some sessions under the headline of "ethics" have been discussed in such conferences like "The Modernization of Attorney Profession", "Performance and Globalization", "Training of Lawyers in Europe" which were prepared by European Bars Council and other institutions.

Ankara Bars Association and Turkish Philosophy Institution have prepared seminars for lawyers in order to develop ethical consciousness. Ankara Bars Association Ethics Commission, working like the Union of Doctors Ethical Commission, gives opinions in the fields where law and ethics cross and prepares seminars.

The most sensitive subject in the framework of profession ethics is expressed as "the prestige of lawyers". Whereas advocacy profession is very prestigious all over the world, the lawyer in Turkey has been criticized for being the "follow up man". It has been stressed that internalization of principles of the advocacy profession and the training of moral lawyers can only be possible when money and knowledge in the profession come after ethics.

Disciplinary Actions

The Act (Article 134) states that disciplinary penalties will be applied against lawyers who do not comply with advocacy professional rules and do not practice their profession under the honesty principles. UTBA conducts criminal procedure based on advocacy act and advocacy profession rules. Union Disciplinary Committee is composed of seven members chosen by secret ballot among its own members by the General Assembly and meets once a month. 78 Chambers of the Union of Turkish Bar Association each has its own disciplinary board, such as Çanakkale Bar's Disciplinary Board.

The Union of Turkish Bars Association has published on its web site from 2003 until today judgements, reasons and all the details. UTBA publishes all the decisions (without giving names of the people) taken over against appeals related not only punishment of removal from the profession but also warning, reprimand, fines and the other punishments. The reasons for this, disciplinary punishments affect the whole life of the person, thus even small punishment may lead to damaging of the person's life. It can be interpreted as immunity

and privacy. However, the Union of Bars publishes the names of the lawyers who have been barred from the profession together with the Bar on which they are dependent.

Table 9: Comparisons of Professional Rules of Attorneys and the Principles Ethical Behavior of the Public Officials

Union Bar Associations of Turkey	Council of Ethics for Public Service
General Rules	
1. Believing in the necessity for independence of bar associations and of the Union of Bar Associations of Turkey, Turkish attorneys have resolved to accomplish the duties behooving them in this respect both individually and institutionally	Article 8: Commitment to the objective and mission
2. The attorney retains his/her independence in his/her professional activities and avoids accepting work that could damage this independence.	Article 9: Integrity and impartiality
3. The attorney will conduct his/her professional activities in such a way as to ensure public faith and confidence in the profession and his/her work with complete dedication	Article 7: Compliance with the service standards Article 10: Respectability and confidence
4. The attorney is under the obligation to refrain from all attitudes and conduct that would blemish the respectability of the profession. The attorney is obligated to be careful about this in his/her private life, as well.	Article 10: Respectability and confidence
5. The attorney must express his/her ideas in a mature and objective manner in writing and in speech. The attorney must avoid statements not related to law or statutes.	Article 18: Binding explanations and factitious statement
6. The attorney's interest will be in the legal aspect of his/her litigation and defense. He/she must remain outside any hostilities engendered by the dispute between the parties concerned.	
7. The attorney must meticulously avoid all gratuitous acts intended solely to promote his/her reputation.	
a) The only announcement the attorney may publicly make is his/her change of address provided that such announcement is not in the nature of advertisement.	
b) The attorney's letterheads, calling cards, and office signs may not be of such lavish design as to bear the nature of advertisement	
c) The attorney may have his/her address indicated in the businesses section of the telephone directory. He/she may not publish any announcement other than this using different sized letters or text in the nature of advertisement.	
d) Attorneys sharing an office will exercise care to ensure that the office is not a means for publicity and that its status of a law office is not obscured.	
8. The attorney must avoid all conduct in the nature of solicitation for work	Article 14: Not using the duty and authorities to derive benefits
9. The attorney must make sure that other status and privileges he/she legally commands do not bear upon his/her professional activities. The attorney may not take advantage of his/her title of attorney in personal disputes outside the sphere of his/her professional activities.	Article 13: Avoiding conflict of interest Article 14: Not using the duty and authorities to derive benefits
10. The attorney may not enter conflicting claims for the same suit.	

11. The attorney is under the obligation to conduct himself/herself in accordance with the requisites of professional solidarity and order adopted by the Union of Bar Associations of Turkey.	Article 7: Compliance with the service standards Article 10: Respectability and confidence
12. The attorney takes care to keep his/her office in a state becoming the dignity of the profession.	
13. An attorney who will be absent from his/her office for a prolonged period will inform his/her bar association of the name of a colleague to take care of his/her business and deal with his/her clients.	
14. Rightful excuses notwithstanding, the attorney is under the obligation to accept the duties assigned by professional organizations.	
15. The attorney will present to his/her bar association a copy of the declaration of suit when a suit has been filed against him/her in connection with his/her professional activities. The attorney is under the obligation to accept the offer of mediation made by his/her bar association in the case of legal disputes he/she is involved in.	
16. The attorney has the right to review all documentation pertaining to his/her person in the bar association at any time.	
Relations with jurisdictional bodies and legal authorities	On these headlines, there are very specific professional rules which makes it very difficult to compare with Ethical Behaviour of the Public Officials. Therefore, it has been decided just to compare general rules above.
Solidarity and relations among colleagues	
Relations with clients	
Attorneys' relations with bar associations and the Union of Bar Associations of Turkey	

When UTBA Disciplinary decisions are analyzed, it is noteworthy that compared with other associations, professional violations between colleagues are more common. As a result of the interviews, it is stressed that since the consciousness of the lawyer profession has not yet been created, profession rules are violated. The obstacles of creation of profession consciousness are as follows: "the roots of the advocacy profession are not based on very old times as in Europe" and "Turkey is not a law country". The high rate of behaving unethically between lawyers has two reasons: the qualitative deterioration of law school as a result of increase in the number of law schools, large number of graduates in the law schools, and the lack of law professors and decrease in the quality of the education. Secondly, because of the absence of an exam for the entrance to the lawyer profession, any graduate is able to be a lawyer. Another fact relating to the advocacy profession is that an average of 20 lawyers a year are attacked. One of the reasons for these attacks was expressed as lawyers not complying with the principles of the profession. In the UTBA Study Report, it was stated that 122 lawyers were injured, 9 of them were killed from 2005 until March 2009.

THE CHAMBER OF ELECTRICAL ENGINEERS (TCEE)

Regarding the Association

The Chamber of Electrical Engineers (TCEE) was established in 1954 being based on 6235th law of Union of Chambers of Turkish Engineers and Architects (UCTEA). TCEE is one of the 23 constituent chambers of UCTEA, which gathers legally authorized engineers, certificated engineers, and architects from the boundaries of Turkey within the association. Within the organization, it is in the forefront with its political identity.

TCEE covers Electrical, Electronical, Computer, Biomedical Engineers and it has over 37000 members. The center of TCEE is in Ankara, but it has branches in 14 cities. The organs of TCEE are Chamber General Assembly, Chamber Management Assembly, Chamber Honor Assembly and Chamber Inspection Assembly and membership is voluntary, they do not charge membership fees. Engineers working in the public sector are not required to be members of the chamber, but membership is necessary for employees. The Chamber of Electrical Engineers was spotlighted because of the activities and published books relating to the ethical field.

The Relationship between Legal Framework and Ethics

When TCEE's aims (UCTEA/TCEE Main Regulations: 2003) are examined. They include: protecting the honesty and ethics in relations between members and the public, producing policies appropriate to specific interests of the country and defending them, creating public opinion and warning persons interested.

Some of the tasks and responsibilities in regulations which are expected from the members are "complying to professional ethics, behavior and policy in the Union and the Chamber" "not behaving so as to violate the honor of the community of engineers and architects and not practicing unfair competition". Among the tasks of Chamber Management Assembly are "identifying the actions to protect professional honor, rights and interests of the chamber members and taking the necessary initiative in this area". In the main regulation (Article 9), it is stated that the member of chamber must comply with professional ethics, behavior and principles, not violate professional honor and not practice unfair competition.

TCEE and Ethics

UCTEA Professional Behavior Principles were prepared by the members of Ethic Committee. Principles structure seems like attorney professional principles and is discussed in four parts. Table 10 compares architects and engineer's professional behavior principles and the Principles Ethical Behaviour of the Public Officials article by article. In comparisons differences of serving parties must be considered. The issue which draw our attention in UCTEA Professional Principles is the fact that it is stressed many times "to show respect" as regarding "protect nature, environment and culture" during professional action.

TCEE does not determine formal codes, which TCEE employees must obey, except professional principles. The reason for this is that there is no need for them as it is embedded in their culture, and new employees know the structure of the chamber and easily fit in with the chambers principles of conduct since they are hired by recommendation. It is mentioned that employees who don't fit in with the chambers goals and services are warned verbally. However, when TCEE's Employee By-law was analyzed, no penalty or sanction is mentioned related to inappropriate behaviors of employees. The TCEE believes that internalization of being ethical and acting ethically takes a very long time, it is a very slow process, but it can be partially overcome by education. They stated that the separation of ethics and law should be accomplished with sharp lines and that they were against ethics being written down and drawn up as if it were a law.

In the TCEE 38th Period General Meeting (2002), the establishment of a commission was suggested in order to determine the ethical principles in the field of electrical, electronic and computer engineers. The creation of ethical commission happened at the same time when the free movement of services with the EU process was in the agenda.

Since one of these services was engineering services, UCTEA has started to debate the subject in it. In time, between members of UCTEA, people who accept the free movement as a need, or partially accept it and opposition from TCEEs have emerged. Therefore, in this framework professional ethics started to be discussed between the members and eventually the Ethics Commission was established in 2002 with a membership of 12 people.

After ethical commission had discussed the subject "has the profession ethics?" for a long time in their meetings and having read lots of book, the ethical commission decided that ethics is a holistic thing, it must be applied in every part of life, thus a profession might have principles but not ethics. Indeed, the text they had prepared about the subject has been in to Ethics, Ethics and Professional Principles Manual. It was sent to professional associations, institutions and engineering units of the universities in order to get comments and suggestions. As a result of the meetings in 18 separate locations and discussions at TCEE MiSEM meetings, the text was enriched and converted to a book and published under the name of "Ethic, Ethics and Professional Policy" in 2004. In 29 May 2004, "UCTEA Professional Behavior Principles" were accepted in UCTEA. In 2007, they revised the published book under the name of "Globalization, Ethics Codes and Organization", taking into consideration the studies made about the subject in public.

Ethics Commission worked actively between 2003-2006 years and then ended the studies. The reason for ending the studies is identified as the inconvenience caused by opposition in UCTEA, on the other hand they thought that the mission was accomplished, priorities changed throughout the time because of the heavy work load.

Table 10: The Comparison of UCTEA Professional Behavior Principles and Council of Ethics for Public Service

Union of Chambers of Turkish Engineers and Architects (UCTEA)	Council of Ethics for Public Service
Responsibility to the Society and Nature	
1. They use their knowledge, skills and experience for public safety, health and welfare of people, protection of cultural heritage. The responsibility and concern for social benefit is always located above their self interests, colleagues interest or interests of their profession groups.	Article 6: Consciousness of serving the community Article 8: Commitment to the objective and mission Article 13: Avoiding conflict of interest
2. Protection of environment, cultural ve natural wealth is perceived as a part of their profession responsibility	
3. No discrimination during their works, respect to different cultures, behave everybody fairly and honestly.	Article 9: Integrity and impartiality
4. If the work wanted from them is going to harm the environment and the community, and the competent authority is not willing to listen to them, they refuse to behave as authority wanted and informed the public and profession associations on the issue.	Article 12: Notification to the competent authorities
5. They informed on technical issues concerned to the community correctly, completely with the objective manner, not taking into consideration of personel interest.	Article 13: Avoiding conflict of interest
6. They give efforts in order to inform community on the negative results of wrongly used technology or technology itself	
7. They protect and develop the health and the security at the workplace	
Responsibilities to natural and legal persons to whom service is given	
1.They obey all the provisions of verbal or written agreements, by showing their reliability carefully while giving professional services.	Article 7: Compliance with the service standards Article 8: Commitment to the objective and mission
2. They work with good business standards by reflecting their professional skill and experience during all kinds of professional services.	Article 7: Compliance with the service standards
3. They do not accept any presents, money or service or job directly or indirectly, they don't ask others; can not make donations in order to develop professional relations for political reasons.	Article 15: Prohibition of receiving gifts and deriving benefits
4. Keeping commercial and personal secrets of customers and not to use them for personal gain.	Article 13: Avoiding conflict of interest Article 14: Not using the duty and authorities to derive benefits
Responsibilities to profession and colleagues	
1. They continue with professional activities in a way to win the trust of colleagues. and taking maximum care the reputation of the profession*	Article 10: Respectability and confidence* Article 11: Decency and respect
2. They behave honestly and show respect to their colleagues. They do not make an unfair competition.	Article 10: Respectability and confidence Article 9: Integrity and impartiality
3. They only give services on their specialized area	

4. They make over their professional duty, authority and responsibility to their qualified colleagues only when it is obligatory	
5. They do their profession in the frame of their responsibilities, they only use the titles which they deserved	
6. They join the profession organizations, they make a contribute for the development of the profession	
7. They do not help people who violate professional conduct principles; they do not show tolerance to them, are not included in their activities and warn them and collaborate with professional organizations.	
Responsibilities for themselves	
1. They continuously develop professional knowledge and culture	
2. They take into consideration of fair criticism from colleagues and if it is needed they don't avoid to criticize themselves	
* The both usage of "respectability and confidence" is different according to parties. In one hand it is important to gain collegurs confidence but on the other hand it is important to gain community trust.	

The members of ethical commission change every two years. Ethic Commission was formed as a result of 2008 elections. But the commission is not functioning actively on account of the work load of its members. Again TCEE mentioned that they satisfy the continuity of the issue by giving trainee programs related to the subject to the starters to the profession.

Studies on the Subject of Ethics

TCEE gives trainee programs in consideration of the needs of the members in Professional fields. In all the training given in MİSEM which was founded in the year 2004, Professional ethics training was included. Such as; in Seminar on Grounding in Electrical Facilities, Energy Management Seminar, training is included under the title of "Engineering and Ethics". Again an example is in the expert witness training includes "Expert witness and Ethics" trainings.

When we look at the list of activities and the branches taking responsibility in TCEE between 2008 and 2010, no workshop, congress or symposium under the title of "ethics" can be seen. However, it is striking that there is a session on "Ethics and Professional Principles" in "Ethics in Engineering Conference" prepared by Samsun Branch and in "II. SMM Symposium" prepared by Antalya Branch. At the end of the seminars prepared by MİSEM, "UCTEA Professional Behavior Principles" of the document is given with the certificates for authentication; the document is signed in order to comply with the principles.

Disciplinary Actions

It was decided to establish Court of Honor and Higher Court of Honor (as was its name at that time) as a result of the Law of Association of Turkish Engineers and Architects Chambers accepted in 1954. The Honor Committee (in TCEE) and the Higher Honor Committee (in

UCTEA) must adjudicate a case which came by appeal within two months. TCEE Honor Committee consists of 5 original and substitute members; they are selected by General Board for 2 years. In order to be a candidate for being a member of Honor Board, it is required to have worked at least 10 years as in the other profession associations and not have received disciplinary punishment.

A high percentage of complaints coming to the Honor Council (90%) are usually the applications of the peers and the branches about projects without the professional supervision of the chamber. TCEE does not publish given disciplinary punishments in its web page. But, debarring from profession which is the heaviest punishment given, published in the congress reports by identifying the name of the members. There is no certain judgment related to the publication of the sanctions on the web-page. It is mentioned that the best punishment will be given to blame by society via exposing persons. When the TCEE judgements were analyzed for 2009, it is identified that the punishments are mostly given for reasons of "unfair competition". When we look at the content of the files which are sent to the Chamber Honor Committee between 2006-2008, 73 of them is producing projects/services without auditing, 109 of them are acting contrary to the Act of Structure Audit, 32 of them are acting opposite to by-laws, using fake documents, insulting members or TCEE'S Legal Personality.

RESEARCH FINDINGS

SURVEY RESULTS ON PUTTING ETHICS INTO PRACTICE, MOST COMMONLY OBSERVED ETHICAL ISSUES AND INTERNALIZATION OF ETHICS IN THE ASSOCIATIONS

This section focuses on understanding the ethical perspective of employees, and the observation of business practices, and finding which one of them is going to be more important or relevant. Moreover the scales used for determining the factors in non ethical decision making give clues about the dimensions of internalization or externalization of ethics (ie, how far there is a need to focus on internalizing ethics rather than rely on formal external rules and sanctions once members join PAs, and whether PAs can be successful in terms of the world in which they work).

ATTITUDES TOWARD ETHICS IN GENERAL, QUESTIONABLE WORK PRACTICES AND ETHICAL PRACTICES, AND FACTORS INFLUENCING MANAGERS TO MAKE UNETHICAL DECISIONS

Three factors that are related to the observed officials of the associations' attitudes toward ethics in general are generated in factor analysis. The sample has three main approaches to their ethical attitudes in general namely "Relationship between Ethics and Profit", "Ethic Consciousness" and "Relationship between Ethics and Law" (Table 11). When we evaluate the results in detail, the participation rate is very high for the idea of "the realization of ethical practices is harder than knowing it". That means most of the sample agrees on the fact that ethical practice is difficult to sustain. High approval of the expression of ethics is on the second line in earlier study by Ay in 2005¹⁶; it is rather different to this study, as the sample scored it at the slightly below average level. At the level of ethics consciousness, it is worth mentioning that the perception of ethics is not in holistic manner, it is more dividing the work and private life ethics.

Table 11: Attitudes toward Ethics in General

Factor Names	Variables	Factor Load	Mean
Relationship between Ethics and Profit	Ethic and profit do not go together	0,813	2,58
	The difficulty of taking ethical decision in high Competition	0,749	3,18
	Secondary importance of ethics as regards to the profit	0,733	2,53
Ethics Consciousness	Managers have two ethical standards: one for their personal life and the other for their professional life	0,806	3,46
	Dealing with ethical problems, it is easier to know what is right than it is to do it	0,727	3,59
Relationship between Ethics and Law	Being ethical as long as he/she adheres to the laws and regulations	0,88	3,05
	Sound ethics is good job in the long run	0,551	3,71

¹⁶ Ay, Canan, "İşletmelerde Etiksel Karar Almada Kültürün Rolü", Yönetim ve Ekonomi, Vol.12, No.2, Manisa, 2005.

In the Factor Analysis which was made in order to understand the sample’s evaluation of questionable practices in their associations in respect of ethic (Table 12), they see four main factors related to the mismanagement of ethical issues as “commonly observed bad practices”, “openness”, “individual” and “institutional bad practices”. Participants observe that their institutions are clear and transparent in their working actions. In this context, the frequency of transfer of observed misapplication is closer to the average value of sometimes. As the table indicates, the most common practices under the factor name as “malpractices based on persons in the institution” are recruitment of relatives and connections. In commonly agreed bad practices dimension, taking and giving bribes has the lowest ratio (1.09), and all the items of commonly agreed bad practices are the lowest place in the workplace of the participants in general. Accepting personal interests as being more important than institutional interests, one of the individual bad practices noted in ERC 2007 International Work Ethics Research, and one of the most observed practices according to the officers of the associations in the sample. In this study, the same expression is rarely observed by respondents.

Table 12: Attitudes toward Questionable Work Practices in the Workplace

Factor Names	Variables	Factor Load	Mean
Personal Malpractices	Nepotism	0,892	2,09
	The use of public property for personal interests	0,786	1,40
	Discrimination in employees	0,779	2,11
	Not being in working place between work hours	0,769	1,91
	Having benefit by using one’s position	0,762	1,67
	Lying to employees	0,758	1,64
	Culture of accepting superior him/herself regarding others	0,74	2,24
	Improper hiring practice	0,734	2,60
	Putting own interests ahead of organization	0,644	2,02
	Receiving/giving gifts	0,626	1,60
Wide-spread Malpractices	Bribes	0,921	1,09
	Stealing	0,862	1,16
	Corruption	0,815	1,20
	Inflating spending accounts	0,718	1,36
	Environmental violations	0,623	1,44
Organizational Malpractices	Provision of low quality goods and services	0,83	2,22
	Alteration of documents	0,636	1,27
	Sexual Harassment	0,522	1,24
	Revealing confidential information of organization	0,472	1,33
Transparency	Transparency/openness	0,815	3,60
	Employees speaking out about wrong doing	0,631	2,82

Total explanation level of factors is 72,99%. The most explanatory variable is “taking and giving bribe” with 0,905, the second one is stealing with 0,862. Table 13 indicates

the officials' perception of need to concentrate to work practices concerning ethical issues at their workplaces. The officials in the associations see three main ethical areas for concentration at their associations, namely "General Individual and Institutional Bad Practices", "Personal Interests and Favoritism" and "Openness, Favoritism and Respect". In general the "openness/favoritism and respect" factor consists of the expression which is needed to be concentrated more.

Table 13: The Issues that need to be addressed in Relation to Ethics at Professional Associations

Factor Names	Variable	Factor Load	Mean
General, Personal and Organisational Malpractices	Stealing	0,882	1,48
	Alteration of documents	0,881	1,59
	Revealing confidential documents of organization	0,868	1,86
	Corruption	0,856	1,45
	Bribes	0,835	1,52
	Environmental violations	0,816	1,76
	Inflating spending accounts	0,791	1,69
	Sexual Harassment	0,786	1,66
	Receiving/giving gifts	0,778	1,69
	The use of public property for personal interests	0,774	1,90
	Lying to employees	0,742	1,83
	Provision of low quality goods and services	0,715	2,24
	Not being in working place between work hours	0,657	2,10
	Having benefit by using one's position	0,656	1,83
Personal Benefit and Nepotism	Discrimination in employees	0,893	2,34
	Putting own interests ahead of organization	0,79	2,21
	Nepotism	0,682	2,10
Transparency, Nepotism and Respect	Transparency/openness	0,837	3,21
	Employees speaking out about wrong doing	0,781	2,93
	Improper hiring practice	0,774	2,69
	Culture of accepting superior him/herself regarding others	0,584	2,21

Officials of the associations in the sample think that transparency/openness is the most important issue that should be developed at their associations, although they also indicated that they observed most frequently the openness and transparency in their institutions. They also think employees at their workplace should speak out about wrongdoing or practices.

When we examined the perception of participants about factors affecting non ethical decision making of managers (Table 14), we can see that "behaviors of managers/seniors in institutions, functioning of the country's justice system, and public understanding about ethics" has the highest values. By the way, respondent institutions do not think

non ethical behaviors of managers are based on individuals themselves; they evaluate these behaviors on social dimension and they think the system forces managers to take non ethical behaviors. In fact, both in the interviews and in the focus group interview, it has been mentioned many times that the conditions of the society trigger unethical conduct.

Table 14: Factors Influencing Managers to Make Unethical Decisions

Variable	Factor Load	Mean
The way of organizational culture trains managers	0,931	3,19
Behaviors of seniors /managers in an organization	0,927	3,38
Functioning of the judicial system in the country	0,919	3,38
Understanding of ethics in the public sector	0,914	3,32
The way institutional culture appoints/ promotes managers	0,912	3,25
Wanting to be more powerful by creating alliances	0,908	3,11
Political Climate of country	0,906	3,21
Lack of personal integrity	0,876	3,18
Behavior of one's peers in the organization	0,857	2,97
Greed and desire for personal gain	0,763	3,14
Society's moral climate	0,756	3,04
Lack of formal company policy and code of conduct	0,746	2,79

RESULTS OF THE QUANTITATIVE ANALYSIS RELATED TO IDENTIFICATION OF RELATIONSHIP AMONG ETHICAL APPROACHES, ETHICS INTERNALIZATION AND DEMOGRAPHIC VARIABLES

In this section, all the data gathered from the research are going to presented and evaluated.

Analyzing relationship among factors revealed some meaningful results on ethical issues at public professional associations limited to the sample’s perceptions. According to the perception of the officials in the sample if implicit institutionalization practices, not the explicit one, increased in the associations, ethics and profit can go together with harmony. The officials also think when implicit institutionalization practices increased in the associations, the relative importance of Wide-spread Malpractices dimension of the Attitudes Toward Questionable Work Practices decreases and the importance of openness and transparency in practices increases. In the officials' perception, explicit institutionalization related to the ethics consciousness and Personal Malpractices at their associations. The research also indicated that there might be a decrease in personal malpractices if upper management supports trainee programs related to improve ethical culture and evaluate regularly. Similarly when a decrease occurred in practices related to following ethics and law, an increase may be seen in Personal Malpractices and the Wide-spread Malpractices. That simply shows that the sample think when lows and ethics are

weakly connected individual bad practices and commonly agreed bad practices of ethics arise.

The officials of the associations in the sample also believe that, when the Personal Malpractices such as favoritism; hiring close friends/family members increase, personal benefit and nepotism may become the issue that needs to be addressed and focused on in relation to ethics. They also believe that organizations would need to fight for the transparency, reduction in nepotism and respect more when there is a lack of transparency in organizations. This result also indicates that officials of the associations in the sample think that there is a need for developing transparency, reduction of nepotism and respect at their organizations. As the last meaningful results on the relationship among factors, the officials see the factors leading to non ethical decision making related to the “Transparency, Nepotism and Respect” as the issues that need to be addressed in relation to ethics at associations. This means the factors leading to non ethical decisions may particularly cause lack of transparency, nepotism and loss of respect at the associations.

There are some meaningful ethical perspective differences between sexes in the sample. Male workers support and give importance to explicit institutionalization more than female workers. Women in our sample attach importance to the relationship of ethics and law more than men. Males are considered to focus more on the General, Personal and Organizational Malpractices as the issues that need to be addressed in relation to ethics at the associations than women. Female workers give more importance to the factors affecting non-ethical decision making than males. Men are more sensitive to ethical concerns than women, contrary to literature.

Ethical perspective differences between officials from Istanbul and Ankara in the sample; People working in Ankara and Istanbul have different perspectives in relation to “Ethical Consciousness”. People working in Istanbul accept expressions “ethical standards of the managers different for private and work life” and “easy to know the right thing about ethics but not easy to do this” more than people working in Ankara. Furthermore, people working in Ankara attach importance to the studies about the Effectiveness in Ethical Practices more than the people working in Istanbul. More explicitly, employees working in Ankara also believe in more “training programs for strong ethical culture” and “evaluation of excellent ethics programs” regarding to the Institutionalization of Ethics.

Differentiation of Factor Dimensions According to Work Centre or Branch. Officials working in the center give less importance to the “Relationship between Ethics and Profit” dimension as the “Attitudes toward Ethics in General” than the ones working in the branches. The people working in the centre believe more that the “General, Personal and Organizational Malpractices” must be the issue that need to be addressed in relation to Ethics at the associations than the officials at the branches.

Differentiation of Factor Dimensions According to the Professional Associations. It is determined that the associations give different importance to the dimension of “implicit institutionalization”, “explicit institutionalization”, “Effectiveness in Ethical Practices”, “Relationship between Ethics and Profit” and “Ethic Consciousness”. In this context, the only

clear significant differences between TBB and Bank Association in terms of the dimension of "explicit institutionalization", and The Bank Association and EMO in terms of "Effectiveness in Ethical Practices" were identified. Furthermore, a significant distinct difference between EMO and TBB in respect to the Ethics Consciousness – such as the expression of "The ease of knowing the right things more than doing" - was identified.

Dimensions of Factors according to Age. The perception of Wide-spread Malpractices in terms of the Attitudes toward Questionable Work Practices is clearly differentiated between age groups above 50, 26-30 and 34-35. The dimension of "Personal Benefit and Nepotism" of the "issues that need to be addressed in relation to ethics" also differentiates in respect to age, although with no distinct differences among them.

Significant differences between different groups of employment period at the last employer were identified according to dimension of "Organizational Malpractices" of "Attitudes toward Questionable Work Practices", and factors of affecting non ethical decision making. When total working experience is examined it is found that only "Relationship between Ethics and Law" and "Organizational Malpractices" differentiates. According to the number of employees in the working unit, only the perception of "Explicit institutionalization", "Relationship between Ethics and Profit" and "Relationship between Ethics and Law" varied.

Apart from the explicit institutionalization of ethics regarding to participants education level, no other meaningful differences were found, meaning whether highly educated or not, people evaluate the factors of ethical approaches and internalization of ethics, apart from the explicit institutionalization, in the same manner.

EMERGING THE RESULTS OF INTERVIEWS, FOCUS GROUP INTERVIEW AND SURVEY: ETHICAL APPROACHES, INTERNALIZATION OF ETHICS AND THE FACTORS AFFECTING THEM

By joining and analyzing contents of interviews and focus group interview done for the research, seven main factors have been found (for the procedure and stages, see Annex2, section B).

MAIN FACTORS

The seven main factors indicating the public associations' ethical approaches, internalization of ethics and factors effecting to them are as follow: *"political ethics", "ethical barriers in society", "injustice in recruitment, promotion and assignments", "managerial ethical obstacles", "problems related to education", "obstacles in internalization of ethics", and "combination of competition and ethics"*.

The effectiveness of Council of Ethics for Public Service because of its dependency to the office of Prime Minister and its political situation has been identified as sub-theme of "obstacles to internalization of ethics". This item should be mentioned specifically as it is one of the mostly emphasized ones. The factors below demonstrate how the mostly emphasized items were categorized and named.

Ethics at the political arena. The weakness of professional ethics in the political arena has been emphasized frequently to a great extent as the main obstacle for internalization of ethics at the professional associations. Mostly repeated issues related to it as follows: partisanship, favoritism, the sense of political insecurity, concern over "in order to win power everything is permissible" attitude, competing interests, undue influence and continuation in office of unethical politicians, are all issues mentioned in this framework.

Ethical barriers in society. This theme has been formed as a result the absence of ethics perception because of social reasons. The most frequently expressed phrases mentioned during the research; a view that "my employee knows what to do", running after small interests, developing the mentality of "she/he wins little, when they bribe", the belief that "even if he complains he will get no result in our country", people not being able to change and become free persons, a general tendency to believe that "every way is possible for success" and not having any pressure on persons who behave unethically.

Injustice in recruitment, promotion and assignments. Issues raised here were: political opinion discrimination, nepotism, favoritism towards those who supports the current regime.

Managerial ethical obstacles. Issues identified were: the application of legislation to upper levels of the state, accepting nepotism, performing tasks for ones sake not because of his/her job, the tradition of the 'assigned' not talking about the 'selected', the lack of freedom in rejecting undue influence and demands from high levels.

Problems related with education. Problems such as, idealistic individuals cannot be created as a result of training, the fact that ethical education does not begin starting from home to during primary schools, the increase in the number of the university brought qualitative distortion, were explained.

Obstacles in internalisation of ethics. According to results of the factor analysis in order to determine the dimensions of the institutionalization of ethics, the research suggested that there are three instead of two factors, different from literature. These factors are respectively; implicit and explicit institutionalization, and efficiency of ethics training programs. The factor of efficiency of ethics training programs may occur as an independent dimension from the other two rather than being included in the two (as it is in the literature) and may come from the commonly observed perception of the practice and training/education distinction in Turkish Culture. As Table 15 indicates, the overall mean of implicit institutionalization is higher than explicit institutionalization. They have a perception of the degree of implicit institutionalization is higher than explicit institutionalization of ethics in their association.

The research also suggests that there are a number of issues that inhibit the internalization of ethics. First leaders who do not have must have ethical understanding, or fail to give responsibility to someone else or the organization, the idea of ethics does not happen to us, laws are not applied to everyone, auditing shortcomings, not believing in the role of the Ethics Committees, and finding all works to be political, the idea of everything being done in order to curry the favor of EU.

Table 15: Factor Analysis Results for the Institutionalization of Ethics

Factor Names	Variables	Factor Load	Mean
Implicit Institutionalization	Establishment a legacy of integrity for the organization by top management	0,8728	3,71
	Top management believes that ethical behavior is paramount to the success of the organization	0,8473	4,04
	Responsibility among employees for maintaining an ethical reputation	0,8383	4,13
	Tolerate successful employees' questionable actions	-0,7121	2,25
	Top management believes that organization should help to improve the quality of life and the general welfare of society	0,7022	4,00
	Shared value system and an understanding of what constitutes appropriate behaviors	0,6583	3,75
	Open communication between superiors and subordinates to discuss ethical conflicts and dilemmas	0,6396	3,29
	Top management accepts responsibility for the unethical and illegal decision making on the part of employees	0,4442	3,42
Explicit Institutionalization	Involvement of top management in ethical training programs	0,9038	2,81
	Top-level person(s) responsible for ethics compliance programs	0,8755	2,99
	Training programs that effectively communicate ethical standards and policies	0,8632	3,04
	Ethical committee/team that deals with ethical issues	0,8348	2,72
	Regular ethics audit	0,7071	2,94
	No rewards for good ethical decisions	0,5140	3,68
Effectiveness in Ethical Practices	Training programs to create an effective ethical culture to prevent misconduct	0,8205	2,88
	Top management evaluates the ethics training programs regularly	0,6505	2,71

Combination of competition and ethics. Omitting ethical behavior in order to derive an improper personal benefit, disregarding the principles of the profession by making unfair competition, endangering the health of the people because of the ambition to win more money, the belief that if there is competition there is no ethics and moral are expressions used about the combination of competition and ethics.

OVERALL THEMES

As can be seen from the Table 16, prepared for summarizing the quantitative results briefly for the purpose of merging the results of the qualitative and quantitative studies, and listing the first 5 important factors, the professional organisation's staffs that have participated in the questionnaire believe that the practice and precautions concerning ethics are important. The sample professional organisations show significant differences in the following subjects: dimensions towards institutionalisation level of ethics, the relations between ethics and profit and ethical awareness. When we compare these results with the qualitative data obtained by interviews and focus group meetings we find exceedingly parallel results.

Table 16: Summary of Data Obtained by Questionnaire

Ethics in Professional Organisations	General Mean Average	Dimensions	Relative Importance Level	Significant Differences between Institutions
Institutionalization of Ethics	3,27	Implicit Institutionalization	1	Present
		Explicit Institutionalization	2	Present
		Effectiveness in Ethical Practices	3	Present
Attitudes toward Ethics in General	3,16	Relationship between Ethics and Profit	3	Present
		Ethics Consciousness	1	Present
		Relationship between Ethics and Law	2	Absent
Attitudes toward Questionable Work Practices	3,16	Personal Malpractices	2	Absent
		Wide-spread Malpractices	4	
		Organizational Malpractices	3	
		Transparency	1	
The issues that need to be addressed in relation to Ethics	4,1	General, Personal and Organisational Malpractices	3	Absent
		Personal Benefit and Nepotism	2	
		Transparency, Nepotism and Respect	1	
Formation of Decisions that do not conform to Ethics	3,38	Behaviour of superiors/managers in an institution	1	Absent
	3,38	The functioning of the judicial system in the Country	1	
	3,32	The understanding of ethics in the public sector	2	
	3,25	The way institutional culture appoints/promotes managers	3	
	3,21	Political climate of country	4	
	3,19	The way of organizational culture trains managers	5	

Qualitative data gathered under main titles such as combining qualitative data; political ethics, social ethical barriers, finding work, injustices in appointments and promotions, barriers of administrative ethics, problems dealing with education, the barriers to internalization, the combination of competition and ethics, generally overlap with quantitative data. It has been noticed that there are small differences in the evaluation of work practices in the organisations in the ethical framework. The results of the questionnaire, when evaluated from the point of view of ethic practices shows that “transparency” is the most important issue; next in order of importance are the “personal” and “organisational” malpractices and the least important are the widespread personal practises.

From the point of view of qualitative findings it can be said that making such a list is not possible and that it is effective for persons interviewed not to want to express their views as regards the organisations. Even though the issue of transparency has not come on the agenda as an important subject often stressed in interviews and focus group

meetings, according to our observations as researchers there is sensitivity on the subject of transparency in the organisations – as suggested by the fact that some organisations do not allow their employees to fill in a questionnaire, as well as the absence of web-site material on the disciplinary penalties given to the behaviour and practices of members who do not conform to professional ethics and discipline of members. This may be because of a hierarchical culture in the organisations and the interviewed employees, when expressing their views on subjects, may prefer to remain silent even on general subjects regarding the organisation.

However, the qualitative findings support the fact that individual malpractices are more important than organisational malpractices. Even though the people interviewed regarding their own organisations have not shared knowledge at a specific level, they have confirmed this knowledge on a general level in their conversations. In the same way, the finding that “transparency, favouritism and respect” are the most important subjects to be accentuated for organisations was determined by indirect ways during the gathering of qualitative data. However, in this process the importance of this finding has not been determined objectively.

A minor difference between quantitative and qualitative findings has been observed only in terms of the degree of importance. Apart from these two exceptional circumstances, all the determinations overlap in terms of data sources. Accordingly, the professional organisations within the scope of our research consider that from the point of view of ethical approach and ethics internalisation, personal and public-political malpractices are more important and vital than organisational malpractices.

According to the quantitative findings, in the formation of unethical decisions, the following factors seem to be the most important: the behaviour of those in the upper level of the organisation, the functioning of the judicial system of the country and the ethical understanding of the public. Similarly, in qualitative findings this triangle has been identified as most important. In the same way, the view that implicit institutionalisation is more important and effective than explicit institutionalisation was emphasised in interviews and in focus meetings. Again within the quantitative findings ethical consciousness and ethics-law relations are seen as the most important qualities to be found in the general understanding of ethics of employees of organisations. This finding overlaps completely with qualitative data.

Finally, when we examine closely the relations between the subjects that are thought to be in need of accentuating in the field of ethics and the important factors in the formation of unethical decisions, we find the following results: the respondents in the sample think that the most important subject to be accentuated by the organisations is the “Transparency-Nepotism-Respect” dimension and they evaluate that the behaviour of senior managers of organisations and the functioning of the country’s judicial system are the primary reasons of the formation of unethical decisions. According to an additional relation analysis made for the purpose of determining whether there are any relations or not, it was determined that there was only a relationship between “Transparency-Nepotism-Respect” and the functioning of the countries judicial system ($-0,521$, sig.: $0,004$) and that this relationship

was in the reverse direction. According to this, when it is believed that the country's judicial system is functioning, the belief that there is a necessity to reform the organisations as regards openness-favouritism-respect will decrease. This finding also overlaps completely with qualitative findings.

CONCLUSION

In conclusion, qualitative and quantities data generally confirm the validity of the findings from the study. Some original and important findings should be emphasized. Firstly, it should be stated that all the organisations have doubts as to whether the Council of Ethics for Public Service affiliated with the Prime Minister's Office is impartial and sincere in its practices. It is observed that the Council is viewed as an authority formed to supervise the activities of the professional organisations and for this reason the PAs had doubts concerning the research and the researchers. This view might be caused by the common approach of the organisations which was the perception that, if a work is only done to satisfy the requirements of the legislation, when the legislation is abolished the institution would be left on its own. Another element that might have caused the doubts is the view that the higher administration was not sufficiently convinced of the importance of the subject. Whereas all the research made in the area of administrative science show that if the higher administration does not believe the practices it is difficult for the practices to be established within the organisation.

Another important issue which should be stated and which is noticed in professional organisations is the trend that "the president says the last word" which stresses the importance of the President and the General Secretary. According to the observations, the strongest person in the organisation among those who have been elected is the President and among those who have been appointed is the General Secretary. The persons who are elected determine which issues should be given importance in the organisation. In our opinion, the fact that the organisation is dependent upon certain persons seems to be a big disadvantage and brings with it great risk at organizations in general terms.

"The notification or informing of malpractices" and thus the prevention of unethical behaviour which is stated in the training programmes on ethics, seems to be difficult to attain in view of the effects of Turkish culture and the strong organisational culture possessed by professional organisations.

Another issue is that an employee informs the Ethical Committee of the unethical behaviour of the higher administration how and to what extent he/she would be protected. In our opinion the uncertainty of this issue should be solved in Turkish public administration policy.

All the organisations which were interviewed think that ethical training should start in the family, ethics and honesty should be learned in the early years of childhood at primary school with how to become good citizen seminars and should become a part of the person. Another point is the view that people cannot become ethical simply by drawing up laws. Although Articles 1 and 3 of the Civil Code are concerned with honesty, it has been

stressed frequently that it is doubtful that we are an honest society. As emphasized earlier, this point is closely related with the perception that implicit institutionalization is more important than explicit institutionalization and ethical awareness should be considered as one of the most important issues.

In summary, it has been observed that PAs have lots of concern about the Council of Ethics for Public Service's structure and aims. On the other hand, some of them believe in deeply that the Regulation does not cover the Associations. Therefore, having interviews with all the associations whether face to face or on the phone, the Associations will continue to comply with the requirements of the Council and not come out against the Regulation. Some of them have already started ethics trainings and put related documents on their web pages. But it still takes attention that the ethics studies may continue slowly with lack of willingness. The Council should explain itself and its objectives clearly and openly in order to prevent any misunderstandings, to become informally legal rather than depending on being solely sufficient in law.

With regard to the professional ethics, it seems the PAs are conscious of its importance and are trying to raise awareness of professional ethics codes to a degree. In most of the Associations, professional ethics is spoken on the congress and meetings.

Generally speaking, it is observed that ethical approaches and ethics internalization in the PAs needs to be developed. Consequently, according to our results of the research, for ethical practices in the professional organisations to be successful in our country, it can be said that in professional organisations in the scope of our research it is necessary for ethics to be institutionalized implicitly and become a part of the person, for ethical consciousness to be developed in the family and to be considered important from the beginning of primary school onwards, for the stability of explicit institutionalisation of ethics to be secured, for the legislation not to be uncertain according to politics and politicians, for the Council of Ethics to prove with its practices that it is sincere and impartial, for the definitions of duties of the members of the newly founded Ethical Commissions to be clearly drawn, for there not to be distinction between appointed and elected persons in professional organisations, for transparency to be provided in organisations, for there to be motivation for the prevention of personal malpractices regarding ethics at organisational level, for the development of organisational initiatives to eliminate favouritism and discrimination in promotions and appointments, for the person initially for to feel personally responsible for malpractices regarding ethics, instead of every individual blaming the other and finally, for there to be a balance between the written and the applied issues without exception.

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ANNEXES

ANNEX 1: Methodology

A. DATA COLLECTION METHODS

Qualitative and quantitative data collection methods, a mixture of secondary data collection, survey and semi-structured interviews will be used according to the research model. In this qualitative research, the secondary data was analyzed after the combination of interview, survey and focus group studies. In the research, the organizations were analyzed according to their organization structure, ethical position, ethical approach and applications before the interviews. These organizations were analyzed by examining their web-sites, General Assembly/Discipline/Honor/Ethics Committee decisions, regulations, legislative acts, Ethics Commission outputs and published works. The written documents about the organizations' ethical position were collected. The surveys were distributed during the interviews. The data obtained at the end of every stage were conjoined after being analyzed and generally analyzed. Two organizations (The Union of Chambers and Commodity Exchanges of Turkey and The Confederation of Turkish Tradesmen and Craftsmen) within the study did not allow the surveys to be polled; therefore focus group interviews were organized for the validity. Within the research there was a combination of secondary data, interviews, focus group interviews and survey in order to obtain data reliability. The diversification of data collection was organized in order to increase validity. For the reliability, a pilot study was organized before polling the surveys and a standard interview form was prepared while collecting qualitative data. During the study all the data were recorded and the records were conjoined with the written documents/taken notes and a final document was composed for validity and reliability.

The web sites of the Professional Associations (PAs) were checked and analyzed in order to decide which cases should be selected for the project. The PAs were phoned to collect information in order to decide which PAs will be covered by the study. During the decision period, the selection criteria were clarified and the PAs which provide these criteria were selected for the study. These criteria are listed below:

- 1) Does the PA have codes of conduct on its web-site?
- 2) Does the PA have an Ethics Commission in its organization structure?
- 3) Does the PA have professional ethic rules on its web-site?

The following methods were employed:

1. Secondary data analysis: After web-site examination, interviews on the phone were realized for the missing data. General Assembly/Discipline/Honor/Ethics Committee decisions, legislative acts, published works were examined on the web-sites of the organizations included in the study. Moreover, brochures, booklets, books and reports were obtained from the organizations and used during the analysis. The list of the secondary data included in the study is in the Annex 2.

2. Interviews: In order to understand the organizations' activities about ethics, the position of ethics in the organization, general approach to ethics, activities about professional ethics and internalization level; there were interviews organized with the top managers and members of the related commissions/committees as follows:

Organization	Person	Position	Date
The Union of Chambers and Commodity Exchanges of Turkey	İsmail Köksal, Mustafa Aydemir	Secretary General, Auditor	16.01.2009
The Banks Associations of Turkey	D.Ali Güngör	Training Group Head	27.02.2009
	Abdullah Taşçıoğlu	Banking and Research Group Head	27.02.2009
Union of Turkish Bar Associations	Av. Özcan Çine	Legal Services Manager	11.03.2009
	Av. İ. Güneş Gürseler	Secretary General	11.03.2009
	Celal Ş. Maybek	President Advisor	11.03.2009
Turkish Medical Association	Dr. Murat Civaner	Ethics Committee Member, Secretary	11.03.2009
The Chamber of Electrical Engineer	Hüseyin Önder	Secretary General	12.03.2009
	Necati İpek	Energy Unit Coordinator	12.03.2009
	Mustafa Atmaca	Ethics Committee Member	12.03.2009
Confederation of Turkish Tradesmen and Craftsmen	Naci Sulkalar	Secretary General	12.03.2009
	Ertekin Soyer	Ethics Committee Member / Training and Planning Specialist	12.03.2009
	Av. Elif Güliz Bayram	Ethics Committee Member / Lawyer	12.03.2009
	Bekir Karakurt	Ethics Committee President / Personnel Manager	12.03.2009
The Chamber of Electrical Engineer – Istanbul Branch	F.Kemal Özoğuz	Istanbul Branch Manager	19.03.2009
Turkish Medical Association – Istanbul Branch	Füsun Taş	Administrative Secretary	19.03.2009
The Union of Chambers and Commodity Exchanges of Turkey	Ramazan Atalar	Personnel Manager	02.04.2009
The Union of Chambers and Commodity Exchanges of Turkey	Mustafa Aydemir	Auditor	02.04.2009
The Union of Chambers and Commodity Exchanges of Turkey	Serdar Tokat	Auditor	02.04.2009
The Union of Chambers and Commodity Exchanges of Turkey	Cengiz Özcan	Ethics Committee Member / Secretary General Assistant	02.04.2009
The Chamber of Electrical Engineer	Mustafa Atmaca, Necati İpek, Hüseyin Önder	Ethics Committee Member, Energy Unit Coordinator, Secretary General	03.04.2009

Union of Turkish Bar Associations	Av. Özcan Çine	Legal Services Manager	06.04.2009
Turkish Medical Association – Istanbul Branch	Dr. İlhan Doğan	Medical Science Practices Bureau	09.04.2009
Turkish Medical Association – Istanbul Branch	Cevdet Albayrak	Medical Science Practices Bureau / Secretary	09.04.2009
Confederation of Turkish Tradesmen and Craftsmen – Istanbul Branch	Mustafa Akyüz	Secretary General	06.05.2009
Confederation of Turkish Tradesmen and Craftsmen – Istanbul Branch	Av. Ahmet Kemal Ferlengez	Legal Advisor, Ethics Committee Member	06.05.2009
Confederation of Turkish Tradesmen and Craftsmen – Istanbul Branch	Osman Aktaş	Vice President of Discipline Committee	06.05.2009
The Banks Associations of Turkey	Tuğra Yazar	Financial and Administrative Affairs Group Head	06.05.2009
Turkish Medical Association	Prof. Dr. Berna Arda	Ex-President of Ethics Committee, Pride Committee Member	22.05.2009
The Chamber of Electrical Engineer	Necati İpek	Energy Unit Coordinator	04.06.2009
The Union of Chambers and Commodity Exchanges of Turkey	Mustafa Aydemir	Auditor	04.06.2009
Confederation of Turkish Tradesmen and Craftsmen	Elif Güliz Bayram	Ethics Committee Member / Lawyer	04.06.2009
The Banks Associations of Turkey	Burçay Tülay	Senior Specialist	04.06.2009
Union of Turkish Bar Associations	Özcan Çine	Legal Services Manager	04.06.2009

While collecting data with the interviews, a standard interview form was prepared for reliability. The data obtained before the interviews was probed by asking the questions of “why” and “how”. During the study all the data were recorded by the researchers and the records were conjoined with the written documents/taken notes and the final document was analyzed.

3. Survey: Ethical approach, principles and applications were revealed by survey and secondary data; the internalization level of ethical rules was revealed by survey and interviews. The survey was polled to employees, Executive Board, Discipline Committee and Honor Committee members of the organizations included in the study. In order to create a questionnaire survey with a high validity, a comprehensive literature review was conducted and three surveys were selected. The survey about the institutionalization level of ethics has never been used in Turkey, therefore validity and reliability study was organized. Five academicians who can speak the two languages as native speakers and

experienced in social psychology and management, were asked to translate the original questions into Turkish. The researchers conjoined the five documents into one and the new document was back-translated into English by another academician who can speak the two languages as native speakers and experienced in management. Having compared the questions, two questions were re-translated. The other two surveys were obtained from combining the published work by the professional ethic organizations. Moreover, some factors about Turkish culture were added by the researchers after discussing these factors with the colleagues at different universities. A pilot study was conducted on students in order to pre-test the expressions. The questionnaire consists of three parts and a total of 100 questions.

The first part (A) of the questionnaire consists of 5 different surveys. The first 16 questions look at the institutionalization level of ethics. Developed by Singhapakdi and Vitell in 2007, the factors are classified as implicit and explicit in terms of institutionalization.¹⁷ The expressions are in Likert measure starting from 1-“totally agrees” to 5-“totally disagree”. The reliability test was made by the scale-developers. The coefficient alpha values are 0.95 for implicit institutionalization and 0.92 for explicit institutionalization. The scale used in the A/II and A/V parts, was developed in order to measure ethical approaches of businessmen from different cultures. The scale consists of three parts: “general approach about professional ethics”, “factors that affect non-ethical decision-making of managers” and “evaluations about work applications”. All the expressions of evaluations about work applications have been eliminated due to repliers’ profile and the organization’s structure. Appropriate expressions were used in A/III and A/IV parts. The expressions are in Likert measure starting from 1-“totally disagree” to 5-“totally agree”. The reliability test was made by the scale-developers. The coefficient alpha values are 0.65 for A/II and 0.76 for A/V.¹⁸

The questions in A/III and A/IV parts were prepared in order to understand the applications in business environment within the PAs. The first question was adapted from Ethics Resources Center which was conducted in U.S in 2007 within the National Business Ethics Survey. The second question was adapted from Institute of Business Ethics which was conducted in UK in 2007 about professional ethics from the view of the society. Moreover, Baumhart’s expressions were enriched with the Ethics Committee’s published work.

The 5 questions in the B part of the questionnaire were about the ethical values during the recruitment process. The questions were prepared by the researchers in order to understand the relationship of the procedures with ethics.

The last part of the questionnaire consists of personal characteristics and information about the organization. The last question of the questionnaire is about writing a story that the respondents lived about ethics within their organization.

4. Focus Group Interview: The aim of focus group interviews is to gather extensive information about ethical principles, approaches and internalization level of the PAs. One advantage of the focus group interview is that all participants have a chance to share

17 Singhapakdi, A, Vitell, J.S, “Institutionalization of ethics and its consequences: a survey of marketing professionals”, *Journal of the Academy of Marketing Science*, Vol. 35, 284-294.

18 Ay, C., “İşletmelerde Etiksel Karar Almadaki Kültürün Rolü”, *Yönetim ve Ekonomi*, Cilt:12, S:2, Manisa, 2005.

ideas and interact with each other. Discipline/Honor/Ethics Committee members of the organizations included in the study were invited via fax in order to gather information about ethics.

Focus group interview was held in Ankara because most of the PAs' head offices are situated in Ankara. The focus group interview lasted three hours. Except for the Turkish Medical Association, all the PAs in the study joined the meeting. During the interview, three main general points were questioned. These are:

- 1: What are the most frequent ethical problems that have been faced in the business-life?
- 2: What are the internal & external factors that prevent ethical behavior in Turkey?
- 3: How can the individuals behave in an ethical way? Is there any solution suggestion?

In addition to these general questions above, specific questions about every PA were asked during the interview.

B. METHOD OF QUALITATIVE DATA ANALYSES AND STAGES OF CONTENT ANALYSES

Interviews and focus group interviews made for this study were evaluated using content analysis. Thus, the ethical approach of the institutions in the scope of the work, degree of internalization and perceptions was tried to be understood. As part of this study, totally 19 meetings have been made by employees of 6 institutions (including telephone calls) and a focus group interview was realized. Meetings have been recorded; the issues held in these interviews were exactly transferred to papers.

Interviews with methods of semi-structured questions which lasted approximately three hours took place in their buildings. Regarding matters that are not understood, interviews were made by the same persons again face to face or on telephone and all of the details were recorded.

First of all, records were listened to by one of the researchers, and put into writing. All of the oral data from the interviews and focus group interview was transferred to a word document. Due to the time order differences, oral data gathered from the interviews transferred to a word document as it is and content analyzed and lists of items recorded to an excel document first. The process of categorization of the data of focus group interview done afterwards independently, and the same procedure was followed. At the end, all the two content analyzes results were merged.

During the process of categorization of the data, frequency of comments (the frequency of issues during a discussion), the width of the comments (the number of people who talk about the same issue) and intensity of comments (the height of sound, the enormity, the speed, highlights above some words) have been considered.

The same process was taken up by two researchers independently in order to avoid personal perceptions and comments and provide consistency, and then the two different studies joined, and at the end seven main factor have been found by resulting items, category and themes were discussed.

C. LIMITATIONS OF THE RESEARCH

- * The PAs included in the study find the organization and works of Ethics Committee and European Commission insecure.
- * The PAs state that they are not included in the Ethics Committee Regulation, therefore they hesitate about every initiative and study in this issue.
- * The Executive Board, Discipline Committee and Honor Committee members of the PAs included in the study are from different cities in Turkey therefore there was no chance to meet every member face to face.
- * Time limitation
- * The questionnaire in the study was about the ethical approaches of the PAs that created worry preventing them to join the questionnaire. Ethics is a sensitive issue and the respondents may have answered the questions without sincerity. There is a possibility for the respondents to have answered the questions in the questionnaire like "what should it be" rather than the existing situations. Moreover, in Turkish culture it is common to hide the negative things and reveal positive things.
- * Some employees from PAs had a hesitation during the interviews because of the organization policies and culture. This can be evaluated as a constraint, too.

ANNEX 2: Lists of Documents Analyzed in the Study

UNION OF TURKISH BAR ASSOCIATIONS

A. The documents that are on the web-site

- 1) Advocacy Law
- 2) Advocacy Law Regulation
- 3) Ad Ban Regulation
- 4) Advocacy Professional Ethics
- 5) Europe's Advocacy Professional Ethics
- 6) Discipline Committee Decisions (2008)

B. The documents that are given

- 1) Advocacy Discipline Law
- 2) Executive Board Activity Report 2009 (30th General Assembly)

THE BANKS ASSOCIATIONS OF TURKEY

A. The documents that are on the web-site

- 1) Activity Reports of 2006, 2007 and 2008
- 2) Professional Ethics of Banking
- 3) Banking Law No: 5411
- 4) The statue of The Banks Associations of Turkey
- 5) The Banks Associations of Turkey Ethics Committee Work Principal Causes
- 6) Basic Principles for Effective Banking Auditing
- 7) Banks' Corporate Management Principles Regulation
- 8) Ad Ban Principles of The Banks Associations of Turkey Members
- 9) The Banks Associations of Turkey in 50th Year and the Banking System Book (1958-2007)
- 10) The Importance of Fight against Money Laundry and Terrorism Financing and Its Applications in Turkish Banking System Guide
- 11) The Banks Associations of Turkey 50th General Assembly Speeches, 29 May 2007
- 12) The Banks Associations of Turkey 51st General Assembly Speeches, 29 May 2008
- 13) Customer Complaints Referee Commission Annual Activity Report, September 2007- August 2008

THE CHAMBER OF ELECTRICAL ENGINEER

A. The documents that are on the web-site

1. Personnel Regulation
2. The Chamber of Electrical Engineer General Assembly Activity Report, 2008
3. The Chamber of Electrical Engineer Regulation
4. Discipline Regulation
5. Ethics, Moral and Codes of Conduct (On-line book)

B. The documents that are given

1. The Chamber of Electrical Engineer Globalization, Ethical Codes and Organizations Book
2. The Chamber of Electrical Engineer 41st Work-Year Activities (2008-2011)
3. Professional Code of Conduct
4. The Chamber of Electrical Engineer 39th Term Activity Report 2004-2006
5. The Chamber of Electrical Engineer 40th Term Activity Report 2006-2008
6. The Chamber of Electrical Engineer Pride Committee Decision Summaries, 2009
7. Capitalism, Humanity and Engineering; Ahmet Haşim Köse, Ahmet Öncü, 2000 (Research on engineers and architects in Turkey)

CONFEDERATION OF TURKISH TRADESMEN and CRAFTSMEN

A. The documents that are on the web-site

1. The Confederation of Turkish Tradesmen and Craftsmen Personnel Regulation
2. The Confederation of Turkish Tradesmen and Craftsmen Ethics Committee Activity Report
3. The Confederation of Turkish Tradesmen and Craftsmen Report, 2008
4. The Confederation of Turkish Tradesmen and Craftsmen Common Mind Platform Report, 2008
5. The Confederation of Turkish Tradesmen and Craftsmen Discipline Committee Regulation
6. The Confederation of Turkish Tradesmen and Craftsmen Regulation
7. The Federation of Drivers Ethics Committee Report

B. The documents that are given

1. Law No: 5362 about Tradesmen and Craftsmen (Booklet)
2. Trade Guild and Today's Craftsman Book

THE UNION OF CHAMBERS and COMMODITY EXCHANGES OF TURKEY

A. The documents that are on the web-site

1. The Union of Chambers and Commodity Exchanges of Turkey 62nd General Assembly President Speech, 2007
2. The Union of Chambers and Commodity Exchanges of Turkey 63rd General Assembly President Speech, 2008
3. The Union of Chambers and Commodity Exchanges of Turkey: Change and Evolution 2005-2006
4. The Union of Chambers and Commodity Exchanges of Turkey Law No: 5174
5. Discipline Committee Regulation for The Union of Chambers and Commodity Exchanges of Turkey
6. The Union of Chambers and Commodity Exchanges of Turkey Personnel Regulation
7. Gifts, Awards and Rewards, 2007
8. Suggestions For a Better Future, Turkey VII, 2008

B. The documents that are given

1. The Union of Chambers and Commodity Exchanges of Turkey 2005-2006 Activity Report
2. The Union of Chambers and Commodity Exchanges of Turkey 2006 Activity Report
3. The Union of Chambers and Commodity Exchanges of Turkey 2007 Activity Report
4. The Union of Chambers and Commodity Exchanges of Turkey Discipline Committee Decisions' Statistics

C. The documents that are analyzed at the organization

1. The Union of Chambers and Commodity Exchanges of Turkey 2006 Activity Report High Discipline Committee Decisions (2005-2009)

TURKISH MEDICAL ASSOCIATION

A. The documents that are on the web-site

1. Turkish Medical Association General Assembly Notes, 2009
2. Turkish Medical Association General Assembly Notes, 2008
3. Turkish Medical Association 55th Superior General Assembly and 56th General Assembly Notes, 2006 and 2007
4. Medical Science Professional Ethics Rules

5. Turkish Medical Association Central Council Activity report, 2006-2007
6. Turkish Medical Association Central Council Activity report, 2006-2008
7. Turkish Medical Association Ethics Committee Policies
8. Turkish Medical Association Medicine Presentation Principles
9. Advertising and Presentation Book for the Health
10. Turkish Medical Association Correspondence (2008 and 2009)
11. Medical Deontology Regulation
12. Turkish Medical Association Law No: 6023
13. Turkish Medical Association Discipline Regulation

B. The documents that are given

1. Turkish Medical Association Ethics Workshop Result Reports
2. Turkish Medical Association Method in Discipline Investigation and Prosecution
3. Turkish Medical Association Istanbul Branch Transformation in Health
4. Turkish Medical Association Istanbul Branch Activity Report 2007-2008
5. Turkish Medical Association Istanbul Branch Medical Application Bureau Work Flow Chart
6. Turkish Medical Association Istanbul Branch Medical Deontology
7. Turkish Medical Association Discipline Regulation
8. Turkish Medical Association Istanbul Branch Medical Application Bureau Statistics
9. Turkish Medical Association Istanbul Branch Inquisition Techniques of Medical Application
10. Medical Science Professional Ethics Booklet
11. Medical Application Bureau Complaint Registration Form

ANNEX 3: Interview Form

1. What are the most important ethical problems in public sector?
2. What are the most frequent ethical problems that are faced in PAs?
3. What are the most frequent ethical problems that are faced in your organization?
4. Are there any expressions about ethics, principles and procedures in your organization's orientation booklets or the other documents?
5. What might be
 - a) the internal factors that affect the ethical behavior in your organization?
 - b) the internal factors that affect the unethical behavior in your organization?
6. What might be
 - a) the external factors that affect the ethical behavior in your organization?
 - b) the external factors that affect the unethical behavior in your organization?
7. What do you think about the quality of the ethics training given by your organization?
8. What should be done for ethical principles, behavior and applications to be accepted within the organization?
9. Is there an Ethics Committee in your organization? If yes, how many members are there in the committee? Please explain about the duties, work and activities of the Ethics Committee.
10. Is there an ethics audit tradition or a department responsible for auditing in your organization?
11. What are the most sensitive issues about ethics in your organization?
12. What are the second most important ethical problems in your organization?
13. Is there anyone from Executive Board responsible for ethics and compliance issues in your organization?
14. Is ethics indispensable for success and positive image in your organization? Is there a reward system for ethical behavior?

PUBLIC BIDDINGS AND ETHICS

Assoc. Prof. Arif KÖKTAŞ
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Prof. Dr. Veysel K. BİLGİÇ

INTRODUCTION

Public Procurement, is increasingly recognised as a central instrument to ensure efficient and corruption-free management of public resources. In this context, the role of procurement officials has changed importantly in recent years to cope with the demand for integrity in public procurement. Besides, countries have devoted some efforts about public procurement: Public procurement procedures are transparent and promote fair and equal treatment; public resources linked to public procurement are used in accordance with intended purposes; behaviours and professionalism of procurement officials, who is in charge of public procurement are in line with the public purposes of their management; public procurement system needs to be open to legal ways against procurement decisions, to ensure accountability and to provide public scrutiny.

The main aim of the specific research, is to reveal the risks, weaknesses and fragilities before, during and after the bidding phases in public bidding procedures as practiced in Turkey; and to reveal common unethical behaviours posed in these risky areas, and offer possible solutions in order to prevent them.

In this project, which regards to research connected public procurement and ethic and to define ethical problems, in order to fulfil the aim of the specific research *in-depth interviews* will be used as a method for data collection. All of the interviewees will have got knowledge and experience in the area of public biddings and ethics.

As the place for the fieldwork Ankara was chosen. The reason for this choice is that as the home for "Public Procurement Authority" (Kamu İhale Kurumu), Ankara at the same time is the place of residence for people who have managerial positions in the central government and local authorities and contractors that are large enough for generalizing and willing to be interviewed.

On the other hand, public biddings as the subject matter of the specific research is limited to *energy biddings* and *local government biddings* and the research will be concentrated on these two areas. Among the most important reasons for limiting the research to the above-mentioned types are these types of biddings have greater publicity, involve large financial amounts, yield more complaints from the general public, and especially energy biddings have international dimensions.

As a result of focusing on the specific research, the following subject headings were pursued through the interviews: As a result of the interviews, the following findings in subject headings were obtained:

- What are the most risky areas where unethical behaviours might appear in the bidding process?
- What kind of unethical behaviours might appear in these risky areas?

- What are the mechanisms and measures which might prevent unethical behaviours?
- Would it be useful to prepare ethical codes encompassing both bidders and the public administrations for public biddings?

Finally the research will identify those areas and procedures where the Council of Ethics may have a particular impact in terms of guidance, training and review. To conclude, the solutions to be put forward by the project helps the decision-makers develop effective policies.

INTERNATIONAL LEGISLATION ON PUBLIC PROCUREMENT

UNCITRAL Model Law on Procurement

The United Nations Commission on International Trade Law (UNCITRAL) was established by the General Assembly in 1966.¹⁹ In establishing the Commission, the General Assembly recognized that disparities in national laws governing international trade created obstacles to the flow of trade, and it regarded the Commission as the vehicle by which the United Nations could play a more active role in reducing or removing these obstacles. The General Assembly gave the Commission the general mandate to further the progressive harmonization and unification of the law of international trade. The UNCITRAL Model Law on Procurement of Goods, Construction and Services was adopted by the United Nations Commission on International Trade Law in 1994, without thereby superseding the UNCITRAL Model Law on Procurement of Goods and Construction, adopted by the Commission in 1993.

Aim of the Model Law

The Model Law on procurement is intended to serve as a model to countries for the evaluation and improvement of their procurement laws and practices and for the establishment of procurement laws where none presently exist. The Model Law contains procedures aimed at achieving the objectives of competition, transparency, fairness and objectivity in the procurement process, and thereby increasing economy and efficiency in procurement.²⁰

Scope of the Model Law

Model Law applies to all procurement by procuring entities, except procurement involving national defence or national security. In addition, the enacting state may specify in this Law additional types of procurement to be excluded or procurement of type excluded by the procurement regulations (Art. 1) As the definition of “procuring entity” is important the Law proposes two options to the enacting states. It is also possible for the enacting states to insert other entities or enterprises, or categories thereof, to be included in the definition of “procuring entity” (Art. 2). International obligations of the enacting state relating to procurement and intergovernmental agreements within the state to the extent that this Law conflicts with an obligation of this state under or arising out of any (a) treaty or other form of agreement to which it is a party with one or more other states, (b) agreement entered into by this state with an intergovernmental international financing institution, or (c) agreement between the federal government of a state and any subdivision or subdivisions of this state, or between any two or more such subdivisions, the requirements of the treaty or agreement shall prevail; but in all other respects, this Law

¹⁹ Resolution 2205(XXI), 17 December 1966, <http://www.uncitral.org/uncitral/en/about/origin.html> (10.02.2009).

²⁰ For more see, S. Arrowsmith (2002-b), *Government Procurement in the WTO*, Kluwer Law International, The Hague, 8.4.1 ve 8.5.1; Christian Servénay and Rhodri Williams (1995), “Introduction of a Regulatory Framework on Public Procurement in the Central and Eastern European Countries: the First Step on a Long Road”, *Public Procurement Law Review*, Vol. 4, p. 237; Sue Arrowsmith (2004), “Public Procurement: An Appraisal of the Uncitral Model Law as a Global Standard”, *International and Comparative Law Quarterly*, Vol. 53.1, pp. 17-46.

governs procurement (Art. 3). The Law proposes that the enacting state should specify the organ or authority authorized to promulgate the procurement regulations to fulfil the objectives and to carry out the provisions of this Law (Art. 4). (Sf. 3 – Cümleler eksik ve tutmuyor.)

Principles of the Model Law

Procurement legislation should be accessible to the public and systematically maintained (Art. 5). In order to participate in procurement proceedings, suppliers or contractors must qualify by meeting the criteria laid down in article 6 as the procuring entity considers appropriate in the particular procurement proceedings; if needed prequalification proceedings should be in accordance with article 6 (Art. 7). (Suppliers or contractors) are permitted to participate in procurement proceedings without regard to nationality, except in cases in which the procuring entity decides, on grounds specified in the procurement regulations or according to other provisions of law, to limit participation in procurement proceedings on the basis of nationality (Art. 8). The procuring entity should not impose any requirements as to the legalization of the documentary evidence other than those provided for in the laws of this state relating to the legalization of documents of the type in question (Art. 10). The procuring entity should maintain a record of the procurement proceedings (Art. 11). The procurement contract awards notice should be promptly published by the procuring entity (Art. 12). A procuring entity should reject a tender, proposal, offer or quotation if the supplier or contractor that submitted it offers, gives or agrees to give, directly or indirectly, to any current or former officer or employee of the procuring entity or other governmental authority a gratuity in any form (Art. 13). Any specifications, plans, drawings and designs setting forth the technical or quality characteristics of the goods or construction to be procured, and requirements concerning testing and test methods, packaging, marking or labelling or conformity certification, and symbols and terminology, that create obstacles to participation, including obstacles based on nationality, by suppliers or contractors in the procurement proceedings should not be included or used in the prequalification documents, solicitation documents or other documents for solicitation of proposals, offers or quotations (Art. 14).

Tendering Proceedings

The Law proposes that the contracting authorities should apply a) Domestic tendering (Art. 21-35); b) Two-stage tendering or competitive negotiation (Art. 36, 39); c) Restricted tendering (Art. 37); d) Request for proposals (Art. 38); e) Single-source procurement (Art. 41). Methods of procurement and their conditions for use are laid down in articles 17-20.

Review

In principle, any supplier or contractor that claims to have suffered, or that may suffer loss or injury due to a breach of a duty imposed on the procuring entity by this Law may seek review (Art. 42). Article 42(2) lays down the situations which cannot be reviewed as a) the selection of a method of procurement pursuant to articles 16 to 20; b) the limitation of procurement proceedings in accordance with article 8 on the basis of nationality; c) the decision by the procuring entity under article 33 (1) to reject all tenders; and (d) a refusal

by the procuring entity to respond to an expression of interest in participating in request-for-proposals proceedings pursuant to article 38 (2).

The Law proposes a three phased review:

- a) Review by procuring entity (or by approving authority) (Art. 43);
- b) Administrative review (Art. 44); and
- c) Judicial review (Art. 45).²¹

Public Procurement Agreements in the General Agreement on Tariffs and Trade (GATT)

As public procurement of goods and services represents a major part of a country's market for foreign suppliers, government procurement is also of great importance to international trade flows, and government procurement markets are of interest to foreign suppliers as well as domestic suppliers. In this respect, the principles of transparency and fair and effective competition identified above are equally relevant in the international context. Nonetheless, in the past, government procurement has been effectively excluded from the application of the main multilateral trade rules under the GATT and the WTO. In the General Agreement on Tariffs and Trade, originally negotiated in 1947, government procurement was explicitly excluded from the key national treatment obligation. More recently, government procurement has also been excluded from the main market access commitments of the General Agreement on Trade in Services.

A growing awareness of the trade-restrictive effects of discriminatory procurement policies and of the desirability of filling these gaps in the trading system resulted in a first effort to bring government procurement under internationally agreed trade rules in the Tokyo Round of Trade Negotiations. As a result, the first Agreement on Government Procurement was signed in 1979 and entered into force in 1981. It was amended in 1987, with this amended version entering into force in 1988.

The Plurilateral Agreement on Government Procurement (GPA)

In parallel with the Uruguay Round, Parties to the Agreement held negotiations to broaden the coverage of the Agreement to purchases by sub-central government entities and other public enterprises and to the services and construction services sectors. Following these negotiations, the Agreement on Government Procurement (1994) ('GPA') was signed in Marrakesh on 15 April 1994 and entered into force on 1 January 1996 at the same time as the Agreement Establishing the WTO. GPA is to date the only legally binding agreement in the WTO focusing on the subject of government procurement. It is a plurilateral treaty administered by a Committee on Government Procurement, which includes the WTO members that are parties to the GPA, and thus have rights and obligations under the Agreement. The GPA is one of the "plurilateral" Agreements included in Annex 4 to the Marrakesh Agreement Establishing the WTO, signifying that not all WTO Members are bound by it.²²

²¹ For more see, Sue Arrowsmith, John Linarelli, and Don Wallace (2000), *Regulating Public Procurement: National and International Perspectives*, Kluwer Law International, The Hague, pp. 88-98.

²² Grace Xavier (2004), "Global Harmonisation of Contracts Law – Fact or Fiction", *Construction Law Journal*, 20(1), pp. 3-18.

The content and specialities of the New Agreement

The Agreement compasses provisions relating to: national treatment and non-discrimination for the suppliers of parties to the agreement with respect to procurement of covered goods, services and construction services as set out in each party's schedules and subject to various exceptions and exclusions that are noted therein; transparency and procedural aspects of the procurement process, in general, designed to ensure that covered procurement under the Agreement is carried out in a transparent and competitive manner that does not discriminate against the goods, services or suppliers of other parties; transparency of procurement-related information; the availability and nature of domestic review procedures for supplier challenges which must be put in place by all parties to the Agreement; the application of the WTO Dispute Settlement Understanding in this area; accession to the Agreement of further WTO members; and a "built-in agenda" for improvement of the Agreement, extension of coverage and elimination of remaining discriminatory measures through further negotiations.

Currently, the GPA is the main instrument in the WTO that provides a framework for the conduct of international trade in government procurement markets among the participating countries. Additionally, it can be considered to serve broader purposes relating to good governance and the attainment of value for money in national procurement systems.

Cornerstone principles: non-discrimination and transparency

The GPA establishes an agreed framework of rights and obligations among its Parties with respect to their national laws, regulations, procedures and practices in the area of government procurement. An important cornerstone principle in this regard is non-discrimination. In respect of the procurement covered by the Agreement, Parties to the Agreement are required to accord to the products, services and suppliers of any other Party to the Agreement treatment "no less favourable" than they give to their domestic products, services and suppliers ([Article III:1\(a\)](#)). Further, Parties may not discriminate among goods, services and suppliers of other Parties ([Article III:1\(b\)](#)). In addition, each Party is required to ensure that its entities do not treat domestic suppliers differently on the basis of a greater or lesser degree of foreign affiliation or ownership as well as to ensure that its entities do not discriminate against domestic suppliers because their good or service is produced in the territory of another Party ([Article III:2](#)).

In order to ensure that the basic principle of non-discrimination is followed and that access to procurement is available to foreign products, services and suppliers, the Agreement also places considerable emphasis on procedures for providing transparency of laws, regulations, procedures and practices regarding government procurement.

There is a general requirement to publish laws, regulations, judicial decisions, administrative rulings of general application and any procedures regarding government procurement covered by the Agreement. The relevant publications are listed in [Appendix IV \(Article XIX:1\)](#). As a further element of transparency under the Agreement, each government must collect and provide to the other Parties, through the Committee, statistics on its procurement covered by the Agreement ([Article XIX:5](#)).

EC Public Procurement Law

Legal Framework

Within the European Community, public sector procurement is big business, accounting for as much as 15% of the Community's GDP. The Treaty establishing the European Community makes no express mention of public contracts. Nevertheless, a number of its more general provisions are relevant to public procurement in instituting and guaranteeing the proper operation of the single market. The effects of these general obligations is, effectively, to render any conduct by regulated entities unlawful which discriminates, directly or indirectly, against contractors or products from other member states and which obstructs the realisation of the European single market. In the context of public procurement, there are four key provisions applicable: Articles 28-31 on the free movement of goods, Articles 43-48 on the freedom of establishment and Articles 49-55 concerned with the freedom to provide services.²³ Therefore, the European Commission as one of the major elements in its programme for developing the Internal Market has sought to open up public procurement through directives.

The first stage in this process was the agreement to a new Supplies Directive 88/295/EC in 1988, followed by the new Works Directive 89/440/EC in 1989, the Compliance/Remedies Directive 89/665/EC in 1991 and the Services Directive 92/50/EC²⁴ in July 1993. The introduction of the Services Directive meant that all public sectors spending above the relevant thresholds are now covered by an EC Purchasing Directive. These Directives were updated in 1993²⁵ and were brought into line with the Government Procurement Agreement (GPA) by Amending Directive 97/52/EC during 1998.

Consolidated Directives

A new Consolidated Directive 2004/18/EC and Directive 2004/17/EC of 13th March 2004 which incorporate the former Supplies, Services and Works Directives and Utilities Directives have been introduced.

²³ S. Arrowsmith (1992-a), "An Overview of EC Policy on Public Procurement: Current Position and Future Prospects", Public Procurement Law Review, Vol. 1, ss. 28-39; Peter Braun (2000), "A Matter of Principle(s) - The Treatment of Contracts Falling Outside the Scope of the European Public Procurement Directives", Public Procurement Law Review, Vol. 1, pp. 39-48; Commission, The Rules Governing...

²⁴ O.J. 18.06.1992, L209, s. 1. Amended by Directive 97/52/EC, O.J. 13.10.1997, L328, p. 1.

²⁵ 93/36/EC and 93/37/EC O.J. 9.8.1993, L199, p. 1.

Directive 2004/17/EC coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors

In order to simplify and modernise Directive 93/38/EEC of 14 June 1993 coordinating the procurement procedures of entities operating in the water, energy, transport and telecommunications sectors the European Parliament and the Council adopted Directive 2004/17/EC on 31 March 2004. This Directive is based on Court of Justice case-law, in particular case-law on award criteria, which clarifies the possibilities for the contracting entities to meet the needs of the public concerned, including in the environmental and/or social area, provided that such criteria are linked to the subject-matter of the contract, do not confer an unrestricted freedom of choice on the contracting entity, are expressly mentioned and comply with the fundamental principles mentioned in recital 9.²⁶

Directive 2004/18/EC on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts

This Directive which came into effect on 1st February 2006 aims to simplify and update the existing rules by facilitating electronic procurement and the use of developing procurement procedures. This Directive covers all parts of the public sector including central government, health authorities, the education sector and local authorities. The new public sector Consolidated Directive goes much further than the earlier Directives, and in doing so gives emphasis to procedures which if not fully understood could inhibit the procurement process. It is important that purchasers within the public sector know the “rules of the game”, so that they can purchase effectively and not allow the letting of contracts to become an administrative procedure.

Basic Changes of the Directives

- Personal situation of the candidate or tenderer

Any candidate or tenderer who has been the subject of a conviction by final judgment of which the contracting authority is aware for one or more of the reasons listed in Article 45 shall be excluded from participation in a public contract

(- Public contracts and framework agreements awarded by central purchasing bodies

Member States may stipulate that contracting authorities may purchase works, supplies and/or services from or through a central purchasing body. Contracting authorities which purchase works, supplies and/or services from or through a central purchasing body in the cases set out in Article 1(10) shall be deemed to have complied with this Directive insofar as the central purchasing body has complied with it (**Art. 11**..)

²⁶ O.J. 30.4.2004, L134, pp. 1-113.

(- Technical specifications

The technical specifications as defined in point 1 of Annex VI shall be set out in the contract documentation, such as contract notices, contract documents or additional documents. Whenever possible these technical specifications should be defined so as to take into account accessibility criteria for people with disabilities or design for all users. Technical specifications shall afford equal access for tenderers and not have the effect of creating unjustified obstacles to the opening up of public procurement to competition **(Art. 23).**)

- Framework agreements

Member States may provide that contracting authorities may conclude framework agreements. The parties to the framework agreement have to be chosen by applying the award criteria set in accordance with Article 53. Award procedures may be applied only between the contracting authorities and the economic operators originally party to the framework agreement. When awarding contracts based on a framework agreement, the parties may under no circumstances make substantial amendments to the terms laid down in that framework agreement (Art. 32)

- Competitive dialogue

In the case of particularly complex contracts, Member States may provide that where contracting authorities consider that the use of the open or restricted procedure will not allow the award of the contract, the latter may make use of the competitive dialogue in accordance with Article 29. A public contract shall be awarded on the sole basis of the award criterion for the most economically advantageous tender.

- Dynamic purchasing systems

According to Article 33, Member States may provide that contracting authorities may use dynamic purchasing systems. In order to set up a dynamic purchasing system, contracting authorities should follow the rules of the open procedure in all its phases up to the award of the contracts to be concluded under this system. All the tenderers satisfying the selection criteria and having submitted an indicative tender which complies with the specification and any possible additional documents have to be admitted to the system; indicative tenders may be improved at any time provided that they continue to comply with the specification. With a view to setting up the system and to the award of contracts under that system, contracting authorities have to use solely electronic means in accordance with Article 42(2) to (5).

- Use of Electronic Auctions

Member States may provide that contracting authorities may use electronic auctions. In open, restricted or negotiated procedures, the contracting authorities may decide that the award of a public contract shall be preceded by an electronic auction when the contract specifications can be established with precision. In the same circumstances, an electronic auction may be held on the reopening of competition among the parties to a framework agreement and on the opening for competition of contracts to be awarded under the dynamic purchasing system (Article 54).

TURKISH LAW ON PUBLIC BIDDINGS

Public bidding market in Turkey is around 85 billion TL in 2007, amounting %8 National Gross Product (Gross Domestic Product).²⁷ About 200000 biddings have been carried out per year in Turkey. Thus, it was inevitable to regulate this market.

State Procurement Law No: 2886

The State Procurement Law, no: 2886, enacted in 1984, includes important arrangements. The aim of the law, in central and local public departments, is to maintain competition and avoid bias and corruption in purchasing, service, rental, construction etc. to use public sources effectively and efficiency.²⁸

Public Procurement Law No: 4734 and Public Procurement Contracts Law No: 4735

Turkey is an observer member in Public Bidding Committee of the World Trade Organization (WTO).²⁹ While assessing the EU membership of Turkey WTO has prepared a list in 1998 in order to show what Turkey had to do in this process.³⁰ In relation to these aims it was clear that Turkish law on the subject was inadequate Therefore a new law was needed in order to meet such requirements, being in accordance with EU laws and international rules, creating an independent control body etc. Therefore, the Public Procurement Law (PPL) (Law no. 4734) and Public Procurement Contracts Law (PPCL) No: 4735 was adopted in 2002.³¹ At the beginning of 2003, in parallel to the EU harmonization requirements were PPL and PPCL implemented and procurements underwent a new structural change both in institutional and regulatory terms.

In drafting the PPL the internationally acknowledged UNCITRAL (The United Nations Commission on International Trade Law Model Law), recommended by the United Nations, the World Bank and OECD, was used as the main source. As well as being strongly influenced by the Model Law the Turkish PPL also reflects, however, some principles of the EC Public Procurement Directives, the World Bank's procurement procedures and the procurement provisions of the World Trade Organisation Agreement on Government Procurement. Therefore, the new legislative framework is, in general, in line with the EU Procurement Directives and international standards such as the UNCITRAL Model Law and GPA (Government Procurement Agreement) and their practices. (As a model framework rather than a binding legal text the Model Law was intended: "to serve as a model for states for the evaluation and modernization of their procurement law and practices and the establishment of procurement legislation where none presently exists."³² The PPL has been amended several times every year since 2002.³³

27 Müge Kepek, "5812 Sayılı Kanun Çerçevesinde Kamu İhale Mevzuatında Meydana Gelen Son Değişiklikler", Bütçe Dünyası, Cilt 3, Sayı 31, Kış 2009, pp. 31-37.

28 Kemal Erol (1996), Kamu İhaleleri ve Küçük ve Orta Boy İşletmeler, TES-AR Yayınları, Ankara, pp. 2-14; Robert L. Burdsal (2002), "An Overview of Turkish Public Procurement Law", Public Procurement Law Review, Vol. 1, pp. 56-73.

29 WTO, Document GPA/M/2.

30 World Trade Organization Circular 98-3824, "Working Group on Transparency in Government Procurement", 2 October 1998.

31 Law no. 2886 was't annuled by Law no. 4734 but new Law was adopted in regards to procurement.

32 Servet Alyanak (2007), "An Overview of the Legal Rules Governing Public Procurement in Turkey", Public Procurement Law Review, Vol. 2, pp. 125-143.

33 By laws nos. 4761, 4964, 5020, 5148, 5226, 5255, 5312, 5436, 5583, 5615, 5625, 5680 and 5812.

Scope and Exceptions

The current PPL is generally well structured, with a natural division between the various phases in the procurement process.³⁴ The public procurement regime covers budget institutions, entities of special provincial administrations and municipalities, state economic enterprises, social security funds, public institutions assigned with public duties, etc. Utilities are not specifically covered but privately owned utilities operating in the utilities sectors of water, energy, transport and telecommunications were specifically excluded by a 2003 amendment. The result is that private sector utilities are not covered by the PPL but government-owned entities operating in these sectors are covered (Art. 2).

There are a number of exceptions to the PPL which extend beyond, for example, exemptions for military-use products and services. Thus, in addition to a broad exemption for military procurement, there are also exemptions, for example, for the following: agricultural and livestock products; procurement conducted by covered entities in foreign countries and in cases similar to those covered by the EC's 'reserved' contracts; certain medical services; and cultural heritage projects (Art. 3).

Basic Principles of the Law

For procurement procedures to be conducted in accordance with this Law, the contracting authorities are responsible for ensuring transparency, competitiveness, equal treatment, reliability, confidentiality, public supervision, and ensuring that procurement of needs are carried out in a properly and timely manner, and for the efficient use of resources. Unless there is a natural and justifiable connection between them purchase of goods, services and works cannot be consolidated in the same procurement. On the other hand, goods, services or works to be procured cannot be divided into lots with the intention of avoiding threshold values. For procurements to be held in accordance with this Law, the principal procurement methods are open and restricted procedures. The other methods may be used under the special conditions set out in the Law. The procurement procedures shall not be initiated unless there is a sufficient budget allocation. (Art. 5).

Procurement Procedures and Application

In procurement of goods, services and works by contracting authorities, one of the following procedures apply:

- a) Open procedure,
- b) Restricted procedure,
- c) Negotiated procedure (Art. 18) and
- d) Direct procurement (Art. 22).

In order to be in line with the EU practices the Law states that the qualification criteria should be based on the most economically advantageous tender. In cases where it is not possible to determine the economically most advantageous tender on the basis of the

³⁴ OECD-SIGMA (2008d), Turkey Public Procurement Assessment p. 2.

lowest price only, the economically most advantageous tender is to be determined by taking into account the factors other than price such as operation and maintenance costs, cost-effectiveness, productivity, quality and technical merit.

Estimated Cost

Prior to the procurement procedures of goods, services or works, the contracting authority shall conduct all necessary price investigations and shall determine an estimated cost excluding the value added tax and shall be indicated on a calculation chart with its justifications. Estimated cost shall not be stated in tender or pre-qualification advertisements, and shall not be explained to tenderers or to the others who do not have any formal relationship with the tender proceeding (Art. 9).

Procurement Process

The process starts with the assignment of a ministry tendering commission (by the contracting officer). The tendering commission consists of at least five members and in odd numbers, including one chairperson, at least four members of personnel of the related contracting authority provided that two of them are experts on the subject matter of the tender, a financial officer in cases of general budget and annexed budget entities, and in case of other entities a member of personnel responsible for accounting and finance, together with its substitute members. If there are no personnel in adequate number or qualification, the contracting authority may invite experts to the tendering commission, from other contracting authorities which are in the scope of this Law. For all procurements a record of procurement procedures is kept by the contracting authorities. A copy of the records of procurement procedures is provided within three days following the invitation or announcement for each member of the commission in order to allow for the required examinations.

This record of procurement procedures includes the certificate of approval and its attached priced bill of quantities relating to the estimated cost obtained from the contracting officer, the tender documents, the advertisement texts, the tenders or the applications and other documents submitted by candidates or tenderers and all documents relating to the procurement process such as minutes and decisions of the tendering commission.

The tendering commission convenes with no absentees. The commission decisions are taken by majority voting. Abstention is not allowed in decisions. The chairman and members of the commission are responsible for their votes and decisions. Dissenting members have to write down their justifications in the records of commission minute and sign it. The decisions taken by the tendering commission and the minutes kept are signed by the chairperson and members of the commission, indicating their names, surnames and titles (Art. 6-7).

After this process the procedure continues with the advertisement of the procurement and prequalification and provision of tender and pre-qualification documents. The Law lays down the mandatory contents of the procurement advertisements and prequalification notices in Articles 24 and 25. Procurement notices that are not in compliance with the

provisions set forth in Articles 13, 24, and 25 are invalid (Art. 26). Article 27 lays down the mandatory content of pre-qualification and tender documents and administrative specifications.

The tenderers submit the tender letters written and sealed (Art. 30). After this phase, receiving, opening and evaluating of tenders by the tendering commission process starts (Art. 36-37). The tendering commission evaluates the tenders in accordance with Article 37 and determines those that are abnormally low compared to the other tenders or the estimated cost determined by the contracting authority. Before rejecting these tenders, the commission requests from the tenderers, the details relating to components of the tender that are determined to be significant, in writing and within a specified period (Art. 38).

Upon decision of the tendering commission, the contracting authority is free to reject all tenders and cancel the tender procedures with justification (Art. 39).

Following the evaluation performed in accordance with Article 37 and 38, the tenderer with the economically most advantageous tender shall be awarded the contract. In cases where it is not possible to determine the economically most advantageous tender on the basis of the lowest price only, the economically most advantageous tender is to be determined by taking into account the factors other than price such as operation and maintenance costs, cost-effectiveness, productivity, quality and technical merit. In tender procedures where the economically most advantageous tenders is to be determined by taking into account the other factors in addition to the price, these factors must be stated in the tender documents and where possible, must be expressed in monetary values. Relative weights are to be determined in tender documents for the factors which cannot be expressed in monetary values (Art. 40).

The award decisions approved by the contracting officer should be acknowledged to all tenderers who have submitted an offer, including the tenderer awarded the contract, against a signature or by means of registered mail sent to the notification addresses of all tenderers (within maximum three days following the day of approval. The contracting authority makes an announcement to the successful tenderer to sign the contract by issuing a performance bond within ten days following the date of notification. The contracting authority prepares the contract and the contracting officer and the contractor sign it (Art. 41-42, 46). The contracting authority publishes the tender results in accordance with Article 47.

Specifications

Preparation of administrative and technical specifications specifying all characteristics of the goods, services and works that constitute the subject matter of the procurement by the contracting authorities is essential. However, in cases where contracting officer agrees that preparation of technical specifications by contracting authority is impossible due to the characteristics of the goods, services or works, it may be outsourced, in accordance with the provisions of this Law.

The technical specifications, which constitute an integral part of the tender documents specifies the technical criteria for the goods, services and works to be procured (specific brand, model, patent, origin, source or product cannot be specified, and feature or definition indicating any brand or model cannot be included.) The specified technical criteria aims efficiency and functionality should not impede competition and ensure equal opportunities for all tenderers.

Technical specifications may, where possible, include arrangements to ensure conformity with national and/or international technical standards. These specifications set forth technical characteristics and definitions. (

However, in case where no national and/or international standards exist or where it is not possible to establish technical characteristics; brand or model can be specified provided that “or equivalent” phrase is stated (Art. 12).

Public Procurement Organisation

In the area of public procurement, the main actors are the Ministry of Finance (MoF), which has primary responsibility for coordination and submission of draft legislation, and the Public Procurement Authority (PPA). The PPA was established under the PPL in order to ensure the proper implementation of the PPL, to support the participants in the procurement process, and to provide legal remedies in the case of disputes related to public procurement . Under the administrative hierarchy, the PPA falls under the Ministry of Finance but is organisationally independent of the ministry. (It is independent in its actions and decisions and is financially autonomous.

Complaints Review

The PPL establishes a three-tier system for reviewing complaints lodged by disappointed suppliers: (i) in the first stage, a complaint is submitted to management (and then reviewed by the contracting entity itself) (Art. 55); (ii) a complainant who is dissatisfied with the decision of the contracting authority may, as a second step, appeal this decision to the PPA and the decision on this appeal is made by the Public Procurement Board (PPB) (Art. 56); (iii) the final decision on the appeal made by the PPB is then subject to the jurisdiction of the regular courts (Art. 57).

Prohibition and Criminal Liability

The PPL contains significant provisions relating to (probity and anti-)corruption. The PPL provides for sanctions and penalties in the event of discovery, which will apply to both individuals and companies and can lead to temporary or permanent disbarment, depending on the severity or frequency of the crimes (Art. 58). In the event of criminal activity, the PPL provides for action by the public prosecutor and the criminal authorities (Art. 59).

The Amendment of the PPL with the Law No. 5812

The last law amending the PPL No 4734 is **Law No. 5812** put into effect on 5 March 2009. Among the major grounds for the amendment of **Law No. 5812** is to make positive contribution to the EU harmonization process. In fact, some articles of the law are amended significantly in compliance with the commitments of the harmonization process. On the other hand, some articles, which were included in PPL No 4734 during the initial preparation process and were in harmony with the EU legislation, were abolished, and there exist some certain areas that were not amended though the Progress Reports recommended amendment. The issue of harmonization in the case of No 5812 Law can be categorized under three groups:

a) Articles introducing modifications in compliance with the EU legislation

Allowing pre-announcements is a modification that contributes to transparency and that is covered in the EU directives. Shortening complaint periods is in general a positive development, preventing unnecessary bureaucratic procedures and paper work. Establishment of electronic procurements platform as well as methods like dynamic procurement system and electronic deduction are elements that are involved in the EU Public Procurements Directive and added in the national legislation as per No 5812. These methods will improve the pace of operation of the system.

b) Modifications that are not in harmony with the EU legislation

Through each Progress Report states that there are too many exemptions, the Law, rather than cutting the number of existing exemptions, has introduced more exemptions. The scope of the procedure for procurements among some bidders was expanded not in proportion to the EU legislation. This expansion is in contradiction with the competition and equal treatment principles.

The scope of direct procurement was expanded and was modified in contradiction to the definition of the said term in the EU terminology. The scope of framework agreements is highly different than the context defined in EU directives. If no limitation is introduced in the secondary legislation, this situation might lead to more serious problems.

c) Items that are covered by the Progress Reports but not addressed in amendments to the Law

The definition of "administration" in the Turkish legislation has always been criticized due to its scope. However, unlike these criticisms, various administrations were left out of the scope (for example, utilities elements were not dealt with). Criticisms arguing that announcement periods are short were not taken into consideration.

(2.3.1 Main Reforms)

The main changes that the Law No 5812 introduced can be summarized as follows:

- a) Shortening complaint periods.
- b) Establishment of electronic procurements platform as well as methods like dynamic procurement system and electronic deduction.
- c) Rules to contribute to transparency
- d) The authority of the Public Procurement Authority (PPA) to examine the claims that took place in the media was removed from **Law No. 5812**. Therefore, criticisms arguing that the function of the said Authority pertaining to public supervision has been disrupted have risen.
- e) Rules in respect to shorten tendering advertisements periods.
- f) Law No 5812 has considerably raised the fee for submitting a complaint application to the Public Procurement Authority (10 times in average). This constitutes a significant barrier to complainants' rights.

Risks, weaknesses and vulnerabilities at the public procurement process

(It is important to recognise that) Risks may stem from a simple mistake in performing an administrative task, it may also come from deliberate transgression of relevant laws (and related policies). The critical risks to integrity at all stages of the public procurement process generally recognised in the practitioner literature occur from the needs assessment through the bidding to contract management and payment.

Pre-Bidding

In the pre-bidding, the most common risks include:

Needs assessment, planning and budgeting

- The potential influence of external actors such as politicians or consultants on officials' decisions. The lack of adequate needs assessment and poor procurement planning; The investment or purchase could be unnecessary. Demand is induced so that a particular company can make a deal but the purchase could be little or no value to society. The investment is economically unjustified or environmentally damaging. Goods or services that are needed are overestimated to favour a particular provider.
- Failure to budget realistically, deficiency in the budget;
- Procurements not aligned with the overall investment decision-making process in departments;

- Interference of high-level officials in the decision to procure; old political favours or kickbacks are paid by including a budget for a contract with a “certain” prearranged contractor. This situation provides opportunities for political corruption in the needs assessment phase.
- Informal agreement on contract; conflicts of interest are left unmanaged and decision makers decide on the need for contracts that have an impact on their former employees.

Definition of requirements

- **Technical specifications:**
 - a- designed for one company;
 - b- Not based on too much vague or performance requirements.
- **Selection and award criteria:**
 - a- not clearly and objectively defined;
 - b- not established and announced in advance of the closing of the bid;
 - c- unqualified companies being licensed to bid, for example through the provision of fraudulent tests or quality assurance certificates.

(Inadequate or irregular Choice of procedure

- Lack of procurement strategy for the use of non-competitive procedures which creates administrative costs;
- Abuse of non-competitive procedures on the basis of legal exceptions through:
 - a- contract splitting on the basis of low monetary value contracts;
 - b- abuse of extreme urgency;
 - c- abuse of other exceptions based on a technicality or exclusive rights, etc;
 - d- untested continuation of existing contracts.

(Inadequate or inconsistently applied –Time frame for preparation of bid

- A time frame that is not consistently applied for all bidders, for example, information disclosed earlier for a specific bidder;
- A time frame that is not sufficient for accomplishing the bid.³⁵

³⁵ OECD-SIGMA (2007), Integrity in Public Procurement: Good Practice From A To Z, pp. 21-23.

Bidding

In the bidding phase, common risks are:

General

- a- Inconsistent access to information for bidders in the invitation to bid;
- b- Lack of competition or in some cases collusive bidding resulting in inadequate prices;
- c- Conflict-of-interest situations that lead to bias and corruption in the evaluation and in the approval process;
- d- Lack of access to records on the procedure in the award that discourages unsuccessful bidders to challenge a procurement decision.

Invitation to bid

- Information on the procurement opportunity not provided in a consistent manner;
- Sensitive or non-public information disclosed;
- Lack of competition or in some cases collusive bidding that leads to inadequate prices or even illegal price fixing.

Award

The bid evaluation has been considered a particularly vulnerable step. A key concern is the lack of transparency when using economic, social and environmental criteria to evaluate bidders (e.g. favouring bidders from economically disadvantaged areas, using environmental-friendly materials, etc.). For countries that allow the use of these criteria, regulations do necessarily clarify how they may be used together with other evaluation criteria without harming the integrity of the public procurement process. Even when the evaluation criteria are defined in a transparent and precise manner, they usually offer discretion to evaluators. If bidders are to trust and respect the outcome, they need to know how discretion was exercised and how criteria were applied. In particular, there are risks of conflict of interest and corruption in the evaluation process through familiarity with bidders over the years, personal interests such as gifts or additional/secondary employment and in the approval process where there is no effective separation of financial, contractual and project authorities in delegation of authority structure.³⁶

Post Bidding: Taking in Contract Management and Payment

In the post-bidding phase, the most frequent risks to the integrity of the public procurement process include:

³⁶ OECD-SIGMA (2007), pp. 24-25.

Contract management

- Failure to monitor performance of contractor, in particular lack of supervision over the quality and timing of the process that results in:

- a- Substantial changes in contract conditions to allow more time and higher prices for the bidder;
- b- Product substitution or sub-standard work or service not meeting technique specification;
- c- Theft of new assets before delivery to end-user or before being recorded in the asset register;

- Subcontractors and partners are chosen in a non-transparent way, or not kept accountable.

Order and payment

- a- Deficient separation of duties and/or lack of supervision of public officials leading to false accounting and cost misallocation or cost migration between contracts; (Between the contracts and miscalculation, cost of false appropriation or cost of false quotation)
- b- Late payments of invoices, postponement of payments to have prices reviewed so as to increase the economic value of the contract;
- c- False or duplicate invoicing for goods and services not supplied and for interim payments in advance of entitlement.

(The phases before and after the bidding are not regulated by procurement laws but rather by civil and contract law. Therefore they are often less subject to transparency and accountability requirements, which entail risks to integrity in public procurement.³⁷⁾

³⁷ OECD-SIGMA (2007), pp. 25-26.

PUBLIC BIDDINGS AND ETHICS: THE RESEARCH FRAMEWORK

Aims of the Research

The main aim of the specific research carried out in accordance with *Public Biddings and Ethics Project for Preventing Corruption* by Prime Ministry Council of Ethics for the Public Service is to reveal the risks, weaknesses and fragilities before, during and after the bidding periods in public bidding procedures as practiced in Turkey; and to reveal common unethical behaviours posed in these risky areas, and offer possible solutions in order to prevent them.

Data Collection Method

Different methods can of course be used in conducting a research in connection with public biddings and ethics and in determining ethical problems. In this project, however, in order to fulfil the aim of the specific research *in-depth interviews* have been used as a method for data collection. The interviews were done with a total of 43 people in Ankara, Turkey, during the months of April and May of 2009.

All of the interviewees have got knowledge and experience in the area of public biddings and ethics. The most important point which can be mentioned with regard to the question why Ankara is chosen as the place for the fieldwork is this: As the home for “Public Procurement Authority” (Kamu İhale Kurumu), Ankara at the same time is the place of residence for people who have managerial positions in the central government and local authorities and contractors that are large enough for generalizing and willing to be interviewed. On the other hand, public biddings as the subject matter of the specific research is limited to *energy* and *municipality biddings* and the research is concentrated on these two areas. Among the most important reasons for limiting the research to the above-mentioned types are these types of biddings have greater publicity,³⁸ involve large financial amounts,³⁹ yield more complaints from the general public, and especially energy biddings have international dimensions.

The Method of Focusing

It should also be said that in the beginning of the design phase for the specific research, preliminary interviews were conducted in January 2009 with competent persons from *Public Procurement Authority* which is the most important actor in the bidding process and contains specialist employees in the field, the municipality and the energy sector. Pilot analyses were then carried out based on these interviews.

This pilot study was conducted for *three purposes*. *First*, the study wishes to test the survey method which is planned to be carried out in order to realize the aim of the specific

38 In the media the news about corrupting public biddings regarding energy sector is about 12 to 13 a year, regarding biddings by local authorities is about 5 to 6 a year. Ömer Faruk Gençkaya (2009), Çıkar Çatışması, Türkiye’de Yolsuzluğun Önlenmesi İçin Etik Projesi Akademik Araştırma Çalışması, published by Kamu Görevlileri Etik Kurulu, p. 31.

39 OECD-SIGMA (2008c), Turkey Public Integrity System Assessment, p. 2.

research. For this matter, although seriously considered in the beginning, the technique of questionnaire containing close-ending questions were given up for it was opined that it would not be sufficient and adequate in realizing the main aim of the research, and it was finally agreed on the technique of in-depth interviews. *Second*, to obtain findings for the purpose of how to focus on the specific research. With regard to this matter, it was decided for the research to focus on the energy and municipality biddings and to find out what the risky areas are. The task of finding the risky areas was therefore taken as a research subject, not as a research assumption. *Third*, a final decision was made on the *formulation of the specific research questions* which were to serve as a ground for in-depth interviews. Interview questions were of course formulated in the light of the data collected through preliminary interviews conducted with the competent actors in the field as well as the information obtained from the literature review. Moreover, the interview questions formulated as such were pretested prior to the fieldwork by sending them to experts in the field. Only after that the final version of the said questions came into existence. Although the Contract Specification proposed that the study should identify risks, weaknesses and vulnerabilities in each area and in each type of contract it has been decided to focus on risks, weaknesses and vulnerabilities in the different stages of a standard procurement process, given the timeframe and scope of the study.

Interview Questions

As a result of focusing and depending on the specific research, the questions which were presented in Appendix 1 were prepared. As the characteristics of these questions show clearly, such findings which would come under the following subject headings have been tried to be obtained through the interviews:

- What are the most risky areas, where unethical behaviours might appear, in the bidding process?
- What kind of unethical behaviours might appear in these risky areas?
- What are the mechanisms and measures which might prevent unethical behaviours?
- Would it be useful to prepare ethical codes encompassing both bidders and the public administrations for public biddings?

The interviewees whose numbers are enough for analysis and for leading to general conclusions on the topic of “public biddings and ethics in Turkey” were chosen from among those people who have specialized knowledge in the fields of *energy and municipality biddings*. Thus, in accordance with the aim of the research, in-depth interviews have been conducted with officials from the Ministry of Energy and Natural Resources - *Enerji ve Tabii Kaynaklar Bakanlığı*, ETKB- (13,9%), BOTAŞ -energy company owned by the State- (13,9%), the Institution for Regulating the Energy Market -*Enerji Piyasası Düzenleme Kurumu*, EPDK- (6,9%), the Ministry of the Interior Inspection Board -*İçişleri Bakanlığı Teftiş Kurulu*- (11,6%), the Audit Court – *Sayıştay*- (18,7%), Municipality -the Greater Ankara Municipality and Mamak Municipality- (9,4%) and with those contractors, medium sized private companies,

who bid in the energy and local government biddings (4,7%) and with officials from Public Procurement Authority, PPA- (20,9%). There were a total of 43 people interviewed). The interviews were conducted face to face. The interviewees answered the questions asked by the interviewers. Each interview lasted for one to three hours. These differences regarding the length of the interviews may be attributed to such factors as the need to answer the extra questions asked by the interviewees in order to clarify the interview questions, and the wish expressed by some interviewees of writing the answers on the interviewing sheet themselves.

The interview questions were sent off to some designated ETKB and BOTAŞ employees prior to the interview in order to eliminate their reluctance. However, due in our opinions either to the sensitivity of the research topic or the perceived public image of the said organizations, our requests are either not accepted or during the interview they chose to offer some general evaluations only without answering the questions. In order to overcome this problem, interviews have been conducted with those who once worked for ETKB, BOTAŞ or the Institution of Turkish Electricity (*Türkiye Elektrik Kurumu, TEK*) and currently work for EPDK.

The Findings and Analyses

In-depth interviews were not recorded and the answers to the interview questions were written down by hand on the appropriate places of the interview forms either by the interviewees or the interviewers who were the researchers from the project team. Data obtained in this way have been subjected to the content analysis with qualitative and quantitative methods. In order to obtain quantitative data, the computer program SPSS was used. To do this, the answers to the interview questions were converted into alpha-numerical forms and statistical tables, based on the findings obtained within the framework of the parameters which serve as a ground for the analysis, were formed. Then, based on the academic knowledge and experiences of the research team alongside with the knowledge obtained from the literature review, these findings and tables have been explained and evaluated with qualitative method. In other words, the risky areas in the public bidding process, unethical behaviours posed in these risky areas and recommendations offered in order to prevent these unethical behaviours have been specified, classified and compared with each other.

THE FINDINGS

Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Pre-Bidding Phase

Risky Areas

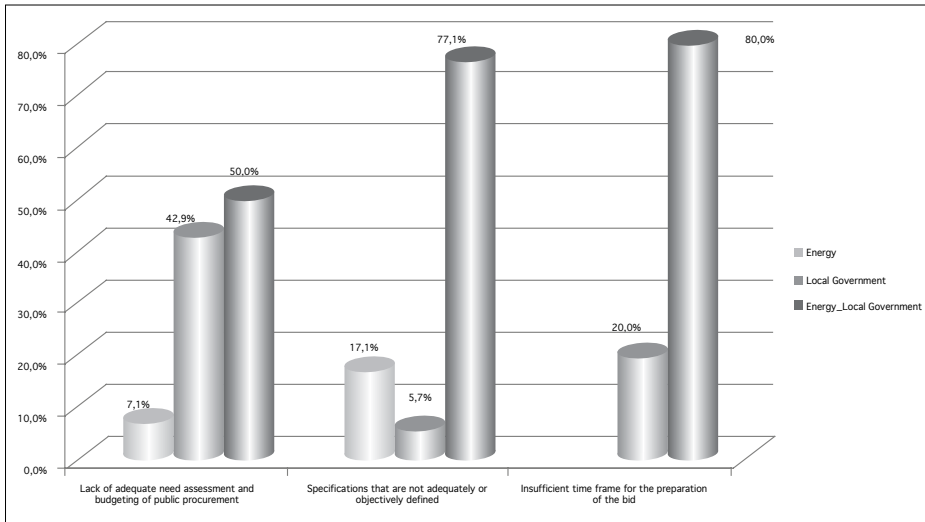
In this part of the research it was sought to designate the most risky area in which unethical behaviours may arise in pre-bidding phase. Under the light of the preinterviews and literature review, the most common risks in the pre-bidding phase include:

- a) The lack of adequate needs assessment, planning and budgeting of public procurement;
- b) Specifications that are not adequately or objectively defined;
- c) An inadequate or irregular choice of the procedure; and
- d) A timeframe for the preparation of the bid that is insufficient or not consistently applied across bidders.

After evaluating these datas, three options were offered to the respondents. They were asked to mark (tick) what they thought as the most risky area; and if they thought there are differences in this respect between *energy* and *municipality* biddings, they should have marked separately.

Table 1. The most risky areas where unethical behaviours emerge

	Energy	Municipality	Both Energy and Municipality	Number of Respondents (n=43)
Lack of adequate need assessment and budgeting of public procurement	7,1%	42,9%	50,0%	14
Specifications that are not adequately or objectively defined	17,1%	5,7%	77,1%	35
Insufficient time frame for the preparation of the bid		20,0%	80,0%	5



According to the results obtained, “Specifications that are not adequately or objectively defined” is seen as an important risky area in energy biddings while “Lack of adequate need assessment and budgeting of public procurement” is seen as the same in municipality biddings by the respondents who think that there is a difference between *energy* and *municipality* biddings.

However, the circumstances regarding the specifications has been emphasized by 77,1% while “Insufficient time frame for the preparation of the bid” has been emphasized by 80,0% by those respondents who see no difference between *energy* and *municipality* biddings.

According to the findings that both the public officials and the contractors answered the risky area “Specifications that are not adequately or objectively defined” by 77,1% (Both Energy and Municipality Biddings), it is clear that the contractors gave more importance than the public officials from various agencies because all contractors responded the question of such risky area without exception (100%).

Unethical Behaviours

According to the datas obtained from the literature review, among the most common unethical behaviours emerged in public administration are such acts and practices as illegal property acquisition, obtaining material gains through abuse of power, fraudulent embezzlement, embezzlement of money, smuggling, corrupting public biddings, refraining from one’s duties, abuse of authority, abuse of power that is threatening and, favouritism and discrimination, negligence, toadying, insulting, bad habits, gossip and doing business through middlemen.

However, whenever unethical behaviours in public administration are mentioned, “corruption” and “bribery”, which is a common type of corruption, came to the minds of many people. Therefore, it is noticed that corruption and bribery is discussed in more detail in the literature. Corruption is defined by Ergun as for persons or groups, which

carry public services, to divert their normal work behaviours into personal goals in order to obtain personal material gains or status gains. Eryilmaz sees corruption as an organizational problem of public bureaucracy and defines it as doing works which must not be done and not doing works which must be done. According to the author, such attitudes and behaviours as bribery, embezzlement of money, obtaining material gains through abuse of power and abuse of official duty all fall within the concept of corruption.⁴⁰ It should be noted that an undue gain or advantage may be of material or non-material nature. It may be tangible or intangible, such as a holiday, food and drink, enrolment in a school for an official's child, the status as beneficiary of a life insurance policy or a trust, membership in an exclusive club, granting a political position, or a promotion.⁴¹

In this section of the research, related with the preceding question, it has been tried to find out what kind of unethical behaviours emerge in the risky areas as determined earlier. In this question, without offering any choice, the respondents were asked to reveal unethical behaviours themselves. For this reason, each respondent revealed one or more unethical behaviours. Datas obtained in this way have been handled together with the data emerged from the literature review and systematized. Within this framework, unethical behaviours are classified as the following:

A- Unethical behaviours related to gain material interest

Emphases by the respondents with regard to gaining material interests and the following statements expressed by them and provided here as examples were seen within this category.

- 1- Unjust competition: Resulting in the prevention of competition, this behaviour will lead to such unethical behaviours as providing material interests to a certain person or group.
- 2- Efficiency: Damaging material public interests, wasting material public resources, using public resources as ineffectively and inefficiently.

B- Unethical behaviours related to gain status

The public servants who take part in bidding process may sometimes divert their normal work behaviours into personal goals in order to obtain status gains (for example in order to be nominated as a member of parliament candidate for general elections or a mayor candidate in local elections etc. and in order to keep their current positions in bureaucracy or to be promoted to higher ranks in bureaucracy.

Emphases by the respondents with regard to gaining status directly and the following statements expressed by them and provided here as examples were seen within this category.

40 Bilal Eryilmaz, (2002), Kamu Yönetimi, Erkam Matbaası, İstanbul, p. 241; Turgay Ergun, (1978), "Yönetimde Yozlaşma Olgusu Üzerine", Amme İdaresi Dergisi, XI, pp. 24-30; Bozkurt, Ömer, Ergun, Turgay (1998), Kamu Yönetimi Sözlüğü, TODAİE Publications, Ankara, p.117.

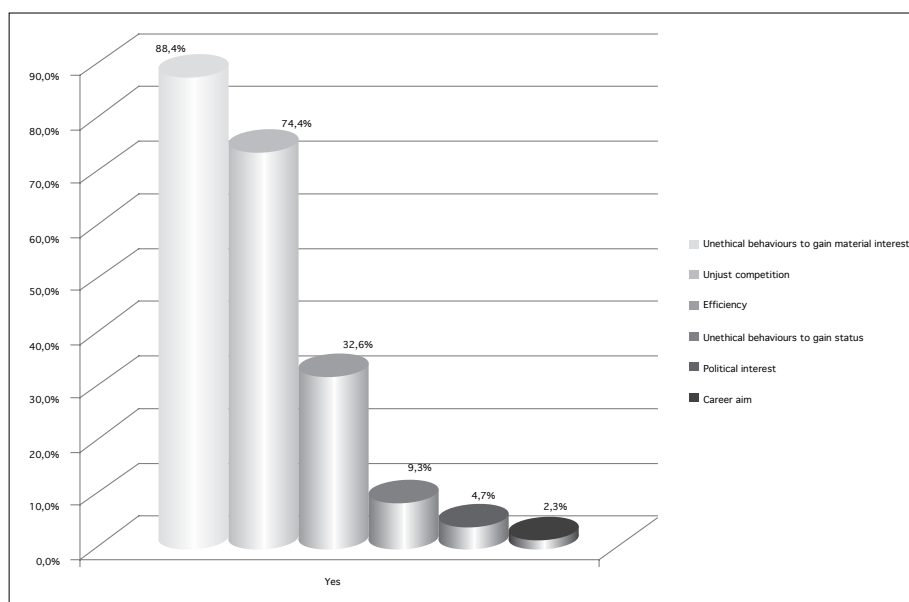
41 OECD (2008), Fighting Corruption in Eastern Europe and Central Asia: The Istanbul Anti-Corruption Action Plan- Progress and Challenges, p. 26.

- 1- Political interests: Political pressure applied on the civil servants by local and general politicians, partnership in political interests (between politicians and civil servants).
- 2- Career aims: Motivation to keep one's position, expectation to be promoted to higher ranks in bureaucracy.

This classification is also valid for unethical behaviours in Table 5 and Table 8 below.

Table 2. Unethical behaviours

	Yes	Number of Respondents (n=43)
Unethical behaviours related to gain material interest	88,4%	38
Unjust competition	74,4%	32
Efficiency	32,6%	14
Unethical behaviours related to gain status	9,3%	4
Political interest	4,7%	2
Career aim	2,3%	1



According to the findings of the study, the respondents have emphasized that civil servants who work for public bodies which accept bids for a contract, display unethical behaviours in order to obtain material gains. In connection with the answers to the preceding question regarding the *circumstances which are seen as the most risky areas in the emergence of unethical behaviours*, the respondents have claimed that unethical behaviours directed to gain material interests prevent the operation of free market conditions and this in turn brings about the inefficient use of public resources.

The interesting issues here is that the respondents have regarded the factors of political interest or political pressure at a small ratio of 4,7% as the source of unethical behaviours.

This result might reflect the true picture, but it may also be explained by the fact that a considerable amount of the respondents were civil servants at the time of interviewing.

(Regarding the question of unethical behaviours all respondents from various agencies including the contractors responded the same way. In this regard there is not a considerable difference between the public officials and contractors.

Recommendations for Solutions

In this section of the research, with regard to the prevention of corruption in Turkey, an attempt has been made to ascertain the respondents' concrete recommendations in order to prevent unethical behaviours which emerge in the pre-bidding phase. Here, without offering any choice, the respondents were asked to reveal their own recommendations for solutions. For this reason, each respondent revealed one or more recommendations for solutions.

In this section, after evaluating the data obtained with the help of the respondents, the categories of Training, Personnel, Administration, Standardisation through Legislation, Politics, Supervision, Technology and Principles were formed. Some of the statements which fall under these categories and provided here as examples were similar to the following:

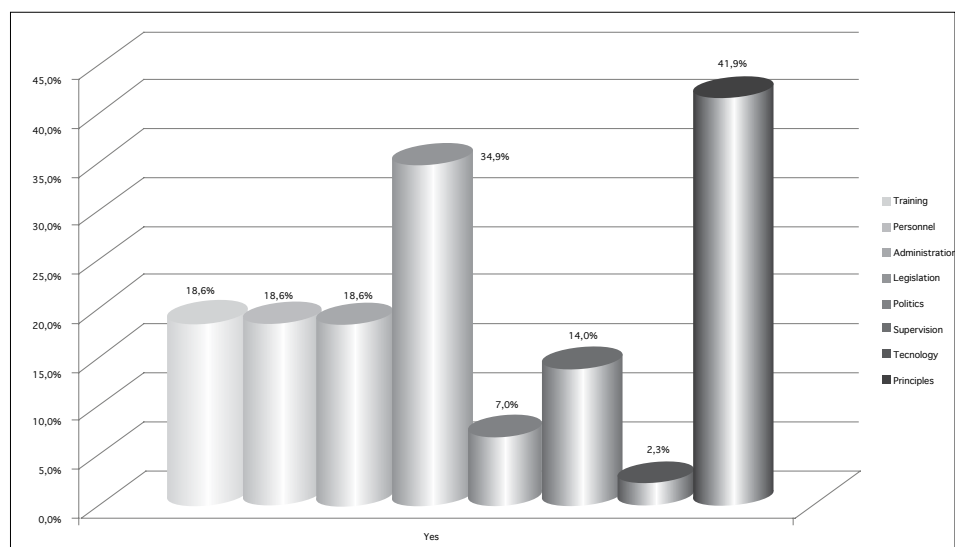
- Training: Those who work in the bidding departments should have knowledge, experience and adequate training. Human quality has to be increased. Question is the question of finding the morally decent human beings).
- Personnel: Persons who accept bids for a contract and prepare the specifications should be adequately equipped for the job, the job should be supervised by honest directors, the personal and social rights of the personnel should be improved.
- Administration: (A system must be developed whereby) technical specifications should be developed by proper employees, pre-bidding works should be reviewed by proper commissions elected from within the institution and the higher board (PPA), an approval regarding the existence of the need priority from an independent authority should be obtained for biddings of a certain size.
- Standardisation through Legislation: The State should be the regulator and supervisor in the economic field, technical specifications should be made open to the public with their equivalents; those who behave unethically should be publicised in the bulletin for unethical behaviours, heavy criminal sanctions should be applied to those who behave unethically; standart bidding documents should be formed, excessive details which is found in the technical specifications should be eliminated.
- Politics: Public authorities should remove their material possessions through privatisation.
- Supervision: Self-control and internal supervising mechanisms should be established and operated effectively, and the effectiveness of PPA and the Accounting Bureau (Turkish Court of Accounts) in supervision should be improved.
- Technology: e-bidding practices should get started,

- Principles: Neutrality, transparency, integrity, accountability. These should be provided to those who operate in the related sector during the preparation of bidding documents.

The samples of statements which belong to these categories were also valid for recommendations for solutions in Tables 6 and 9 below.

Table 3. Recommendations for solutions to prevent unethical behaviours

	Yes	Number of Respondents (n=43)
Training	18,6%	8
Personnel	18,6%	8
Administration	18,6%	8
Standardisation through Legislation	34,9%	15
Politics	7,0%	3
Supervision	14,0%	6
Technology	2,3%	1
Principles	41,9%	18



According to the results obtained, the respondents have emphasized the most strongly such principles as neutrality, transparency, integrity, and accountability by 41,9% from among recommendations for solutions in order to prevent unethical behaviours. For the importance of these principles, Art. 5 of the Public Procurement Law No. 4734, under the heading of *essential principles*, holds the public administration responsible in the biddings for a contract for assuring transparency, competition, equal treatment, trustworthiness, privacy, public supervision, meeting the needs in appropriate conditions and in appropriate time, and using the resources efficiently.

In the Model Law prepared by The United Nations Commission on International Trade Law (UNCITRAL), the principles of openness and equal treatment have also been emphasized. Similarly European Union contracting law also aims at increased transparency by imposing the obligation of specifying the criteria, which will be used in the evaluation of the bids, on the public notice.

Other recommendations include reducing the economic activities of the State and the State undertaking the role of the regulator and supervisor by making (necessary) changes in the law.

Among the public officials from various agencies, the following public agencies appeared significantly different from the others on the bases of legislation and politics parameters: the Ministry of Energy and Natural Resources (ETKB) and the Public Procurement Authority (PPA). According to Table 3, the Standardisation through Legislation rate is 34,9% (Both Energy and Municipality Biddings) for overall respondents, it is 50% for the respondents from the ETKB and 44,4% for the respondents from the PPA. Table 3 also shows that the Politics rate is 7,0% (Both Energy and Municipality Biddings) for overall respondents, it is 0,0% for the respondents from the ETKB and 11,1% for the respondents from PPA. The specified finding for the ETKB is an expected result because of the behaviours of the energy officials due to reluctance of criticising the politicians. The findings for the PPA are also expected because the PPA is a supervisory body of which supervision needs referring to the normative values related to legislation and laws.

In this regard there is not a considerable difference between the public officials and contractors.

Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Bidding Phase

Risky Areas

In this part of the research it was sought to designate the most risky area in which unethical behaviours may arise in bidding phase. Under the light of the preinterviews and literature review, the most common risks in the bidding phase include:

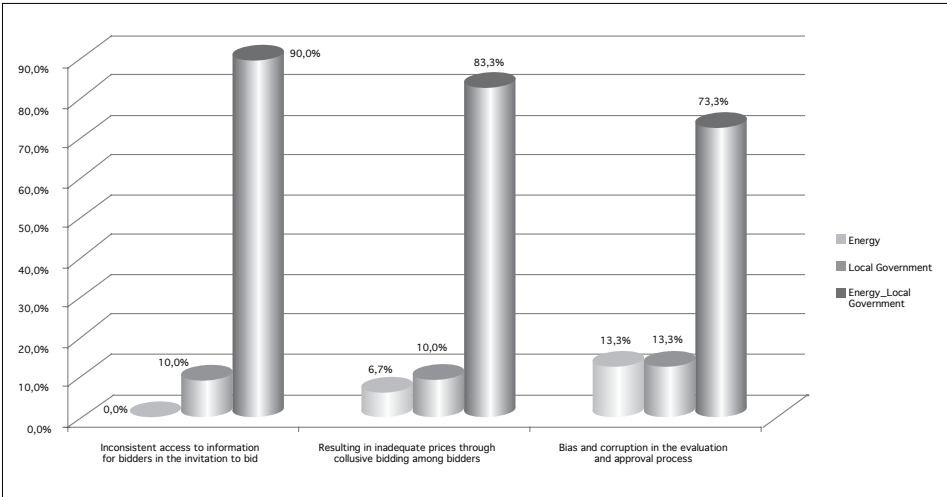
- a) Unsuitable access to information for bidders in the invitation to bid;
- b) Lack of competition or in some cases collusive bidding resulting in inadequate prices;
- c) Conflict-of-interest situations that lead to attitudes bias (and corruption) in the evaluation and in the approval process;
- d) Lack of access to records on the procedure in the award that discourages unsuccessful bidders to challenge a procurement decision.

After evaluating these data, three options were offered to the respondents. They were asked to mark (tick) what they thought as the most risky area; and if they thought there

are differences in this respect between *energy* and *municipality* biddings, they should have marked separately.

Table 4. The most risky areas where unethical behaviours emerge

	Energy	Municipality	Both Energy and Municipality	Number of Respondents (n=43)
Inconsistent access to information for bidders in the attendance to bid		10,0%	90,0%	10
Resulting in inadequate prices through collusive bidding among bidders	6,7%	10,0%	83,3%	30
Attitudes bias in the evaluation and approval process of the offers	13,3%	13,3%	73,3%	15



According to the findings obtained, regarding both energy and municipality biddings, “Bias and corruption in the evaluation and approval process” is considered as an important risky area by 13,3% by those respondents who see difference between *energy* and *municipality* biddings.

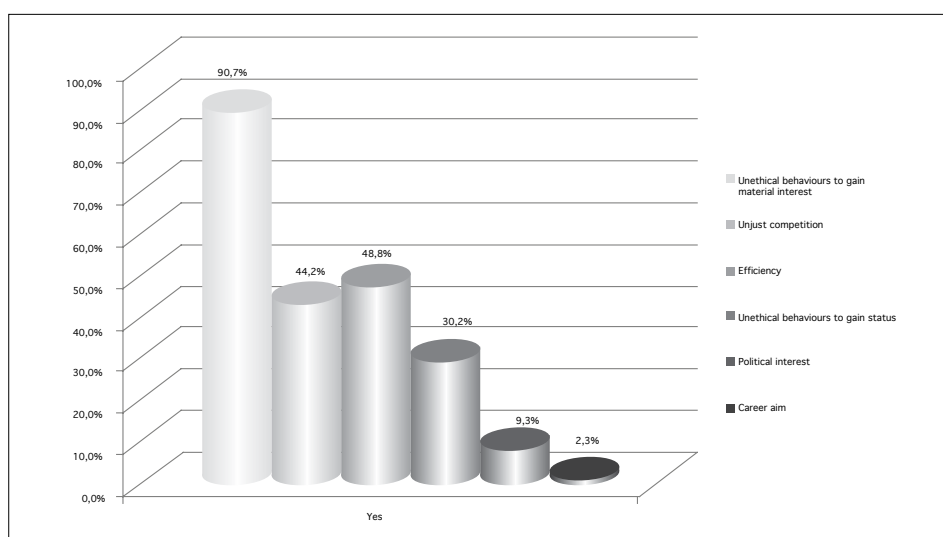
The situation of “Inconsistent access to information for bidders in the invitation to bid” is emphasized by 90,0% by those respondents who see no difference between *energy* and *municipality* biddings. Among the most risky areas where unethical behaviours emerge, the risky area “Inconsistent access to information for bidders in the attendance to bid” is the most responded one (90,0%) (Both Energy and Municipality Biddings). However, such risky area is not seen as a risky area at all by the contractors (0,0%). The contractors see the other areas as the risky ones. And these areas are “ Attitudes bias (and corruption) in the evaluation and approval process of the offers” (50,0%) and “Resulting in inadequate prices through collusive bidding among bidders” (50,0%).

Unethical Behaviours

In this section of the research, related with the preceding question, it has been researched what kind of unethical behaviours emerge in the determined risky areas. In this question, without offering any choice, the respondents were asked to reveal unethical behaviours themselves. Therefore the respondents have revealed one or more unethical behaviours.

Table 5. Unethical behaviours

	Yes	Number of Respondents (n=43)
Unethical behaviours related to gain material interest	90,7%	39
Unjust competition	44,2%	19
Efficiency	48,8%	21
Unethical behaviours related to gain status	30,2%	13
Political interest	9,3%	4
Career aim	2,3%	1



According to the findings obtained, the respondents have emphasized that civil servants in public institutions have recourse to unethical behaviours in the bidding phase in order to gain material interests. The respondents nevertheless increased the emphasis on the political interest or political pressure (9,3%) for the reason that they from time to time are subjected to political and bureaucratic pressures during the phase that the contract is about to be awarded after the bids were accepted by the public administrations. The respondents have made more emphasis on "Unethical behaviours related to gain status" by 30,2%. This ratio was 9,3% for pre-bidding phase.

Considering the unethical behaviours, both "Unethical behaviours related to gain material interest" and "Unjust competition" are the most interesting ones. Such unethical behaviours

are more considered by the officials from the Ministry of the Interior Inspection Board and the Audit Court. According to the findings shown in Table 5, “Unethical behaviours related to gain material interest” rate is 90,7% (Both Energy and Municipality Biddings) for overall respondents, it is 100% for the respondents from the Ministry of the Interior Inspection Board and the Audit Court. Table 5 also shows that “Unjust competition” rate is 44,2% (Both Energy and Municipality Biddings) for overall respondents where the rates for the Ministry of the Interior Inspection Board and the Audit Court are 60,0% and 62,5% respectively.

In this regard there is a considerable difference between the public officials and contractors. According to Table 5, “Political interest” rate is 9,3% (Both Energy and Municipality Biddings) for overall respondents where the rate for the contractors is 100%. This result may show that the contractors feel the political pressures on the tendering commissions and the contracting authorities. And they easily express their feelings in this regard.

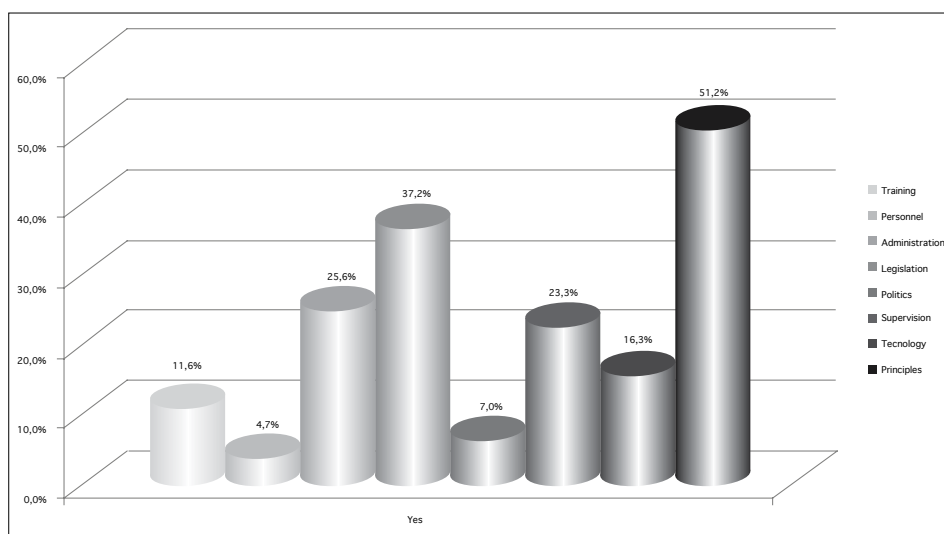
Recommendations for Solutions

In this section of the research, regarding the prevention of corruption in Turkey, concrete recommendations of the respondents in order to prevent unethical behaviours emerged in the bidding phase were tried to be found out. Here again without offering any choice the respondents were asked to reveal recommendations for solutions themselves.

In this section, after evaluating the data obtained with the help of the respondents, the categories of Training, Personnel, Administration, Standardisation through Legislation, Politics, Supervision, Technology and Principles were formed. Some of the statements' of the respondents which fall under these categories and provided here as examples were similar to the given above 4.1.3.

Table 6. Recommendations for solutions to prevent unethical behaviours

	Yes	Number of Respondents (n=43)
Training	11,6%	5
Personnel	4,7%	2
Administration	25,6%	11
Standardisation through Legislation	37,2%	16
Politics	7,0%	3
Supervision	23,3%	10
Technology	16,3%	7
Principles	51,2%	22



According to the findings obtained, among recommendations for solutions to prevent unethical behaviours emerged during the bidding phase, the respondents have emphasized most strongly such principles as neutrality, transparency, integrity, and accountability with 51,2%. The next suggestion is the preparation by a specialist public body of all kind of bidding documents for public institutions by amending the law and thus bringing about the standardisation with 37,2%.

According to Table 6, "Training" and "Administration" are suggested 11,6% and 25,6% (Both Energy and Municipality Biddings) by overall respondents, they are done 0% and 33,3% by the respondents from BOTAŞ respectively. That means that BOTAŞ officials gave more importance to the other recommendations than "Training" for solutions to prevent unethical behaviours.

In this regard there is not a considerable difference between the public officials and contractors.

Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Post-Bidding Phase

Risky Areas

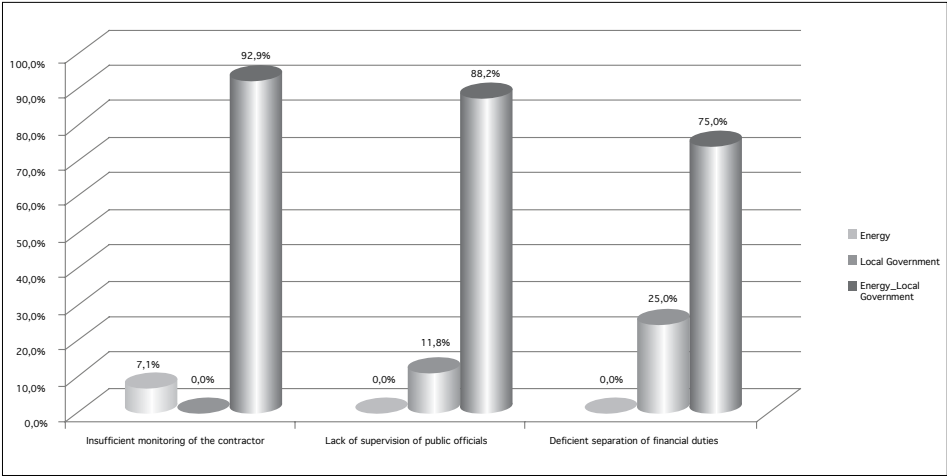
In this part of the research it was sought to designate the most risky area in which unethical behaviours may arise in post-bidding phase. Under the light of the preinterviews and literature review, the most frequent risks to the integrity of the public procurement process in the post-bidding phase include:

- a) Insufficient monitoring of the contractor;
- b) Non-transparent choice or lack of accountability of subcontractors and partners;
- c) Absence of supervision of public officials;
- d) Deficient separation of financial duties, especially for the payment.

After evaluating these datas, three options were offered to the respondents. They were asked to mark (tick) what they thought as the most risky area; and if they thought there are differences in this respect between *energy* and *municipality* biddings, they should have marked separately.

Table 7. The most risky areas where unethical behaviours emerge

	Energy	Municipality	Both Energy and Municipality	Number of Respondents (n=43)
Insufficient monitoring of the contractor	7,1%		92,9%	28
Lack of supervision of public officials		11,8%	88,2%	17
Deficient separation of financial duties		25,0%	75,0%	4



According to the findings obtained, “Insufficient monitoring of the contractor” is considered as an important risky area in energy biddings while “Deficient separation of financial duties” is considered as an important risky area in municipality biddings by those respondents who see difference between *energy* and *municipality* biddings.

On the other hand, the situation of “Insufficient monitoring of the contractor” has been emphasized by 92,9% and of “Lack of supervision of public officials” by 88,2% by those respondents who see no difference between *energy* and *municipality* biddings. There is a direct relationship between these two responses; because civil servants who take responsibility in all phases of the biddings are not adequately audited, they in turn do not adequately supervise the contractors and thus resulting in an authority gap.

The risky area of “Deficient separation of financial duties” is emphasized by 75,0% showing the importance of the matter in question. “Deficient separation of financial duties” means the separations of the department which accepts bids for a contract, civil servants who conduct the jobs of supervising, provisional and final acceptance, and the department which makes payment to the contractors from each other in a public administration.

Interestingly while according to Table 7 the rate of “Deficient separation of financial duties” for overall respondents is 75,0% (Both Energy and Municipality Biddings), the rate of that is 25,0% for the respondents from the Audit Court which is considerably less than the former. That means that the officials of the Audit Court pay less attention to the “Deficient separation of financial duties” which is an administrative issue. One of the reasons for this result might be that the Audit Court has the judiciary function rather than administrative one.

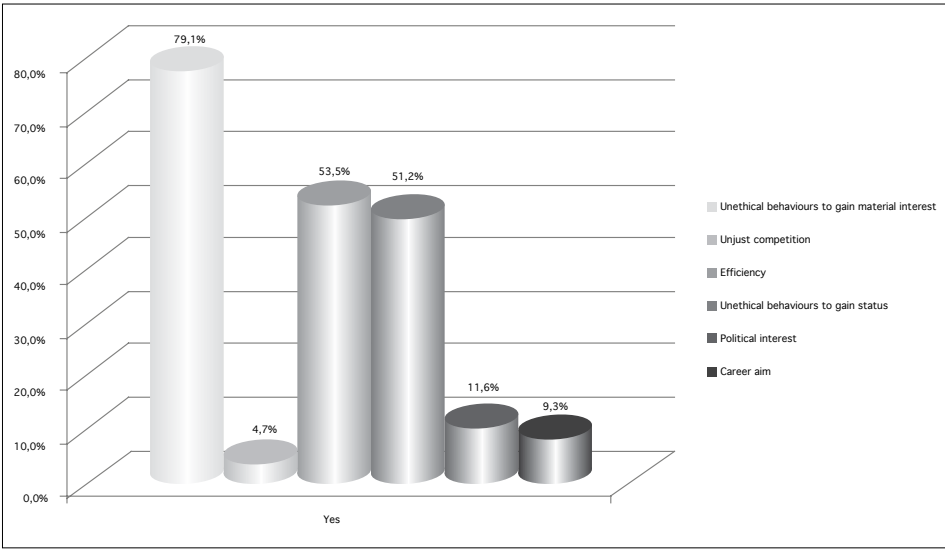
In this regard the results for the public officials and the contractors are more or less in line. Thus, according to Table 7, “Insufficient monitoring of the contractor” rate is 92,9% (Both Energy and Municipality Biddings) for overall respondents where the rate for the contractors is 100%. One can say that this result shows the importance of the monitoring of the contractor as it is emphasised by the contractors themselves.

Unethical Behaviours

In this section of the research, related with the preceding question, has tried to find out what kinds of unethical behaviours emerge in the determined risky areas in the phase after the contract is constituted. In this question, without offering any choice, the respondents were asked to reveal the unethical behaviours themselves. For this reason, the respondents have revealed one or more unethical behaviours.

Table 8. Unethical behaviours

	Yes	Number of Respondents (n=43)
Unethical behaviours related to gain material interest	79,1%	34
Unjust competition	4,7%	2
Efficiency	53,5%	23
Unethical behaviours related to gain status	51,2%	22
Political interest	11,6%	5
Career aim	9,3%	4



According to the findings obtained, the respondents have emphasized by 79,1% that civil servants employed in the public administration which accept bids for a contract have recourse to unethical behaviours in order to gain material interests during the phase where bidding contract is executed. The respondents nevertheless have maintained emphasizing the political interest or political pressure (11,6%) for the reason that they were from time to time subjected to political and bureaucratic pressure during the phase where bidding contracts are executed by the public administrations. The respondents have made stronger emphasis on “Unethical behaviours related to gain status” with 51,2%.

Within the context of these datas, the emphasis on “Unethical behaviours related to gain status” in the pre-bidding phase is 9,3%, in the bidding phase is 30,2%, and in the post-bidding phase is 51,2%, thus it draws a pattern of increase.

Regarding the question of unethical behaviours there are no considerable differences among the responses of the interviewees from various agencies including the contractors.

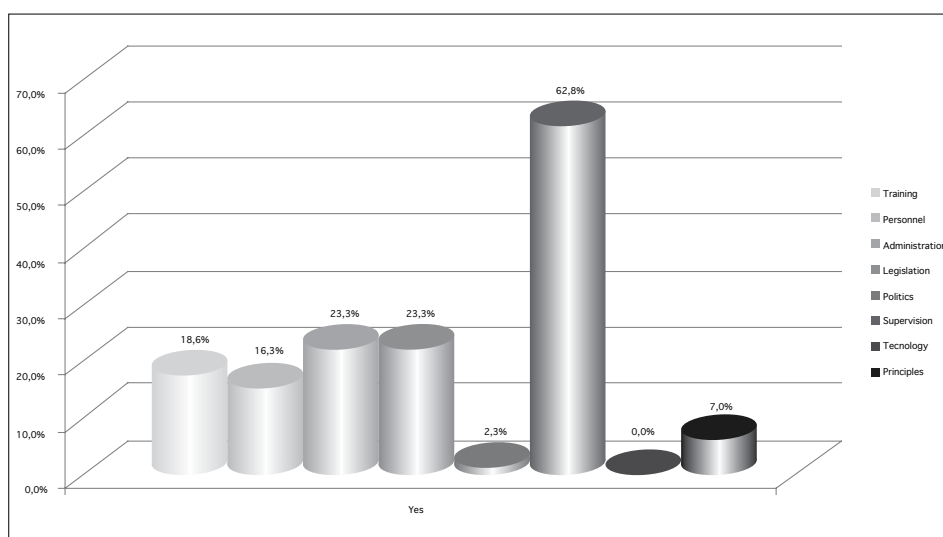
Recommendations for Solutions

In this section of the research, regarding the prevention of corruption in Turkey, concrete recommendations of the respondents in order to prevent unethical behaviours emerged in the post-bidding phase were tried to be find out. Without offering any choice, the respondents were asked to reveal recommendations for solutions themselves.

In this section, after evaluating the data obtained with the help of the respondents, the categories of Training, Personnel, Administration, Standardisation through Legislation, Politics, Supervision, Technology and Principles were formed. Some of the statements which fall under these categories and provided here as examples were similar to the given above 4.1.3.

Table 9. Recommendations for solutions to prevent unethical behaviours

	Yes	Number of Respondents (n=43)
Training	18,6%	8
Personnel	16,3%	7
Administration	23,3%	10
Standardisation through Legislation	23,3%	10
Politics	2,3%	1
Supervision	62,8%	27
Technology	-	-
Principles	7,0%	3



According to the findings obtained, among the solutions for recommendations in order to prevent unethical behaviours emerged during the phase where the contract is executed, the respondents have made the strongest emphasis with 62,8% on the matter of supervising which includes such components as setting up and effective operation of self-control and internal supervising mechanisms, and allocating roles to professional chambers in the process of acceptance.

Regarding the question of unethical behaviours there are no considerable differences among the responses of the interviewees from various agencies including the contractors.

Ethical Codes and Supervision

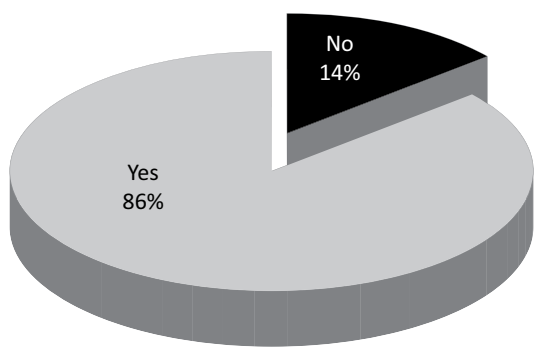
Ethical Codes

According to the datas obtained from the literature review, establishing public institutions who are responsible for monitoring, evaluating and preventing unethical behaviours are

considered among the measures which may be applied in order to prevent unethical behaviours.⁴² In this section of the research, the opinions of the respondents were asked that whether or not the preparation of ethical codes related to the bidding process and encompassing both the bidders and contracting authorities who are the sides of public biddings would be useful.

Table 10. Preparation of ethical codes to cover contracting authorities and bidders

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	37	86,0	86,0	86,0
	No	6	14,0	14,0	100,0
	Total	43	100,0	100,0	



According to the findings obtained, 86% of the respondents think that the preparation of ethical codes related to the bidding process and covering both contracting authorities and bidders would be useful.

According to Table 10, 14,0% of the overall respondents stated that there is no need to prepare ethical codes to cover contracting authorities and bidders. However, all contractors (100%) stated that there is no need to prepare such ethical codes. One of the reasons of this result might be that all contactors without exception do not want to constrain themselves due to the fact that they take place in the procurement processes. However this fact is not valid for all public officials.

Supervision

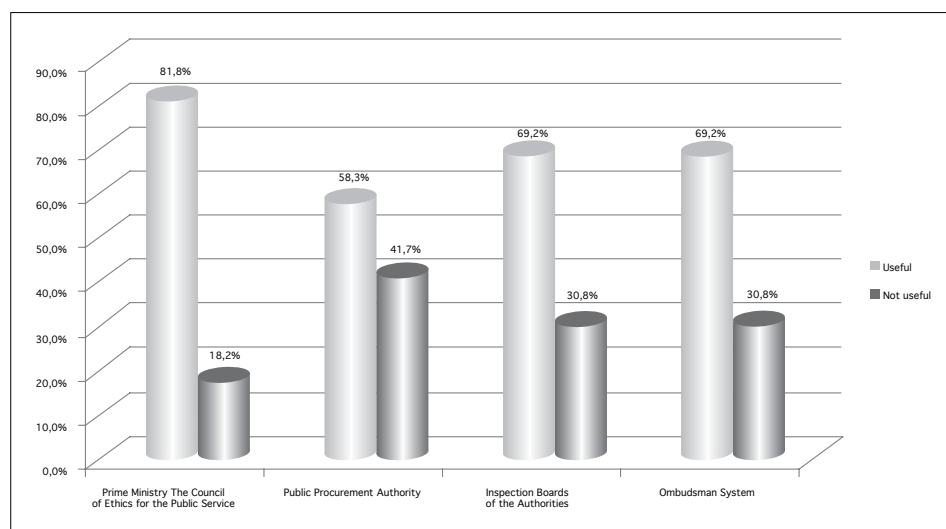
In this section of the research, the respondents, who think that the preparation of ethical codes related to the bidding process and covering contracting authorities and bidders would be useful, were told about three bodies, which are *the Prime Ministry Council of Ethics for the Public Service, Public Procurement Authority, Inspection Boards of the Authorities and the Ombudsman System*, and asked for their opinions whether which of these three bodies

⁴² Mark Robinson (1998), *Corruption and Development*, Frank Cass, London, p. 106.

would be useful and in what ways. The respondents were asked for these institutions or boards for whether or not they would be useful, not for their current power and duties, but if necessary after the legal changes or arrangements had been made. Because, for instance, there is yet no such system as Ombudsman in the Turkish legal system.

Table 11. The supervision of ethical codes

	Useful	Number of Respondents (n=43)	Not useful	Number of Respondents (n=43)
Prime Ministry The Council of Ethics for the Public Service	81,8%	18	18,2%	4
Public Procurement Authority	58,3%	7	41,7%	5
Inspection Boards of the Authorities	69,2%	9	30,8%	4
Ombudsman System	69,2%	9	30,8%	4



According to the findings obtained, 81,8% of the respondents consider the Prime Ministry Council of Ethics for the Public Service as the most useful institution with regard to the preparation and supervision of ethical codes. The respondents believe that the council would be more useful if legal arrangements were made for the increase of its powers and personnel strength. More importantly, however, they were of the view that the general operating practices of the council should be re-regulated. There are nevertheless some thoughts that due to the question of autonomy, which is caused by the fact that it is responsible to the Prime Ministry, it is not right for the council to have a role in the supervision of ethical codes.

On the other hand, the Ombudsman System and the contracting authority's own audit boards take second place regarding usefulness with the ratio of 69,2%. Audit boards also get some criticism for such reasons as they are responsible to the head of the unit, and do not have enough independence.

(Finally) Public Procurement Authority takes the final place with the ratio of 58,3%. Those respondents who were of the view that this body would be useful, emphasized the facts that it was an independent higher board, and that since public procurements was an area including technical matters, there was a need for specialist opinion in order to reveal the corruption. Those respondents, who were of the view that this body would not be useful, opined that PPA would provide expert opinions to the contracting authorities. PPA is one of the most important features of the contracting system brought about by the Public Procurement Law No. 4734. According to this law, this board has come into existence as an independent body to which complaints and objections regarding the public biddings are brought before during the process from the beginning of the bidding to the phase where the contract is signed. PPA has undertaken an important duty to investigate complaints and reach a conclusion about illegality in the processes conducted by public administrations in public biddings. However, the belief regarding the effectiveness of this body in the supervision of ethical codes is not strong among the respondents.

CONCLUSION AND RECOMMENDATIONS FOR SOLUTIONS

In this research, the risky areas where unethical behaviours emerge the most in public biddings and what these unethical behaviours have been defined. In addition to this, it deals with what should be done in order to prevent unethical behaviours revealed by categorizing them under specific headings.

In accordance with the aim of the research, it has revealed changes in types of unethical behaviours and possible solutions according to the particular stage in the procurement process. In order to illustrate more clearly which problems and solutions are more or less important depending on the stage, cumulative tables for both "Unethical Behaviours" and "Recommendations for solutions to prevent unethical behaviours" are given below in Tables 12 and 13:

Table 12. Unethical behaviours by biddings phases ("Yes" Answers)

	Pre-Bidding Phase	Number of Respondents (n=43)	Bidding Phase	Number of Respondents (n=43)	Post-Bidding Phase	Number of Respondents (n=43)
Unethical behaviours related to gain material interest	88,4%	38	90,7%	39	79,1%	34
Unjust competition	74,4%	32	44,2%	19	4,7%	2
Efficiency	32,6%	14	48,8%	21	53,5%	23
Unethical behaviours related to gain status	9,3%	4	30,2%	13	51,2%	22
Political interest	4,7%	2	9,3%	4	11,6%	5
Career aim	2,3%	1	2,3%	1	9,3%	4

Table 13. Recommendations for solutions to prevent unethical behaviours by biddings phases ("Yes" Answers)

	Pre-Bidding Phase	Number of Respondents (n=43)	Bidding Phase	Number of Respondents (n=43)	Post-Bidding Phase	Number of Respondents (n=43)
Training	18,6%	8	11,6%	5	18,6%	8
Personnel	18,6%	8	4,7%	2	16,3%	7
Administration	18,6%	8	25,6%	11	23,3%	10
Standardisation through Legislation	34,9%	15	37,2%	16	23,3%	10
Politics	7,0%	3	7,0%	3	2,3%	1
Supervision	14,0%	6	23,3%	10	62,8%	27
Technology	2,3%	1	16,3%	7	N/A	
Principles	41,9%	18	51,2%	22	7,0%	3

Utilizing the literature review and the findings of this research, the recommendations directed to increase the ethical awareness of major actors taking role in public biddings

and to improve the level and prevalence of ethical practices in all phases of public biddings are mentioned in order of priority below. (It should be noted that these recommendations basically came from the findings. During the interviews the interviewees mentioned some recommendations in order to prevent unethical behaviours. These recommendations took place under the given categorisations above and also used in the conclusion below as direct statements.)

When we look at these recommendations it is seen that the PPA should play the main role in order to prepare legislation proposals, guidelines and training models. Because the mission of the PPA is to maintain continuity of the effectiveness and efficiency in public procurement by determining the principles and procedures to be applied in procurements held by public administrations. (entities and institutions governed by public law or under public control or using public funds.)

Pre-bidding phase:

The PPA should prepare legislation proposals, guidelines and training models to realize the recommendations given below:

- To establish a personnel structure and training system which utilize the specialization of the personnel who accept bids for a contract. It is a fundamental problem for civil servants not to have enough knowledge about the legal rules. When they carry out daily duties, civil servants should have a good knowledge of many statutes, regulations, directives and various regulating laws. Incompetence in this matter may at times push civil servants to behave illegally. Therefore those who take responsibility should be trained in the relevant laws. When the contracting commissions are being set up, those who are well-equipped in legal matters should be chosen for the job.
- The PPA should make the legal arrangements which would require obtaining the necessity analysis from and the approval regarding the priority of the need of an independent authority.
- The effectiveness of the PPA and the Audit Court (Turkish Court of Accounts) should be increased with regard to the legal inspection of the decisions taken by public administrations in relation to public biddings.
- The development of projects which provide for determination the approximate cost objectively.
- Legal arrangements allowing the publicity of those who behave unethically.
- Measures which increase transparency such as the preparation and publicity of the specifications in a way that all contractors participate.
- Digitalizing the process of bidding and the documents involved in this process. The more red tape the more corruption and unethical behaviours in the process. The bureaucratic structure which is suitable for leading to corruption and unethicity in public administrations should be re-organized with a competitive idea.

- The designation of competence criteria in the documents for bidding in a way which is not open to interpretation. Making the elements regarding the criteria of contractor competence, which makes giving bids difficult, flexible.
- The preparation of contracting documents by a different public body specialized in this job regarding procurement of materials and services or building works for public administrations and thus reach the standardization. The formation of standardized contracting documents directed to specific procurement of certain public administrations. Thus leaving fewer items for the public administrations to fill in.
- The law numbered 5812 shrinks the powers of the PPA. According to this law complaints about the biddings will be done by a petition and the PPA will only examine the elements which are subject to the complaint without examining other parts of the file. (Sf. 47- Bir cümle eksik.)
- Considering the problems occurred in the practice, the revisioning by the decree in Law Judgment (*Kanun Hükmünde Karamname* (government decree which has the force of law)) of the Public Procurement Law No. 4734. By means of collecting the problems contracting commissions face in practice in certain periods, Public Procurement Authority may initiate the process of revisioning the law.
- In the phase of determining contracting procedures, in accordance with the wording and spirit of the Public Procurement Law No. 4734 the procedure of open bidding and the procedure of bidding by certain contractors should be taken as default contracting procedures. Other contracting procedures should only be used in special circumstances as specified in the law.
- All kinds of possessions owned by public bodies should be registered conventionally and electronically. This inventory should be supervised routinely by external supervisors. Thus biddings which exceed the needs would be avoided. Moreover, in a province, for instance, exchange of possessions might be possible between different public institutions by means of this inventory. (For example, in a hospital while there are X-ray photograph films in large numbers which cannot be used within their economic time, another hospital may obtain these instead of accepting bids for a contract.) This kind of exchange of materials was practiced successfully by the KITs (economic enterprises owned by the State) in the past.

The following points are general solution recommendations for the prevention of unethical behaviours in relation to public biddings.

Firstly, the Government should take necessary steps in order to remove of economic possessions of public bodies as much as possible by means of privatisation process a large scope which entails transfers of important budgetary means and regulatory powers from the public to the private sector. The State should play a regulatory and supervisory role in the area of economic activities. However, when the privatisation is being conducted the infra-structure which is to regulate the operation of the sector being privatized should be well established. Otherwise the place for unethical practices would be shifted from public to private sector.

Traditionally, criminal law has focused on the active and passive bribery of public officials, while bribery in the private sector (i.e. bribery between two private entities involved in business activity) was primarily dealt with by civil (e.g. competition) or labour laws or general criminal law provisions.

However, criminalising bribery in the private sector is increasingly seen as necessary to avoid gaps in a comprehensive strategy to combat corruption – especially since corruption in the private sphere undermines values like trust, confidence and loyalty, which are necessary parts of social and economic relations, and erodes the basic principles of fair competition. Nevertheless the State should make the necessary reforms in various areas where privatisation is not possible in order to develop further the operation of the units concerned.

Secondly, the Government should take necessary steps in order to give responsibilities to honest directors. To prevent and reduce corruption in the public administration, it is important to ensure that the most capable individuals are recruited to the public service, and that administrative systems promote professional and honest officials and punish corrupt ones. Public administration reforms should therefore aim at fostering professionalism and impartiality of public services and should include other important elements, such as capacity and career development, job security and remuneration policy. These reforms should also aim to establish clear and effective administrative procedures, harmonious standards across public administrations to prevent misuse of discretion, and tools to control and review actions of individual public servants in order to ensure their accountability.

(In the) Bidding phase:

In order to realize the recommendations for the prevention of unethical behaviours in the bidding phase the PPA should again prepare legislation proposals and guidelines. The recommendations in this phase are as follows:

- Using electronic devices more often. Since the evaluation will be conducted by the computing system and the right to discretion exercised by the contracting commissions is removed, the practice of e-contracting should begin.
- The establishment of a database whereby documents regarding tax, insurance, certificates etc. and the conclusion of the job by undertakings can be seen via a number allocated to them.
- Making each phases of biddings, conducted to obtain materials and services that public administrations need, as transparent as possible will play an important role in the establishment of an ethical climate in public administrations.
- More punitive sanctions should be applied to those civil servants who behave illegally in public biddings and these sanctions should be deterrent for them.
- Since dealings between contractors themselves prior to giving bids are kinds of illegality, the effectiveness of judicial mechanisms should be increased for this matter.

- Simplifying of the contracting process is necessary. The work of the OECD supports this finding. Complicated, overly stringent, ambiguous and unpredictable regulations open to arbitrary decisions create multiple opportunities for corruption. There is an impression that some new regulations are created with the sole purpose of raising revenues for corrupt bureaucrats. (Therefore, streamlining various types of regulations in a multitude of sectors could significantly cut opportunities for corruption. Openness, simplification of the business by decreasing bureaucracy environment is probably the strongest instrument to limit opportunities for corruption. There are a variety of options, such as removal of unnecessary certification, permitting and licensing regulations, anti-corruption screening of new legislation aimed at limiting discretionary powers, and increasing officials' accountability. These measures normally should be implemented as part of comprehensive and systemic sectoral reforms. However, it may also be useful to implement targeted anti-corruption programmes in the sectors with a particularly high risk of corruption in order to produce rapid and visible results.⁴³
- Providing effective supervision during bidding processes prior to (ex-ant) and after (ex-post) the constitution of the contract.
- Digital registering of all contracting works will increase the conformity to the principles of transparency and accountability.
- Measures which promote for more contractors to bid.
- Determining the approximate costs correctly and measures taken by the public institutions in order to increase the competition.
- The publicity of approximate costs with lower and upper limits.
- Since the lowest bid is not always the best bid, in case there are no well-equipped employees to evaluate the bids, assistance should be obtained by independent bodies.

Finally, the PPA should not issue Circulars against the rules of the Public Procurement Law No. 4734. For instance, according to the law "completing the documents which do not change the essence of the bid" is possible but this may be prohibited by a Circular of the PPA.

In the post-bidding phase:

In order to realize the recommendations for the prevention of unethical behaviours in the post-bidding phase the PPA should prepare legislation proposals and guidelines. The recommendations in this phase are as follows:

- 'Monitoring' is an important factor in preventing many unethical behaviours. Monitoring and effective supervision would reduce the incidences of unethical behaviours and would have a deterrent effect.
- Internal inspection and supervision systems should be established and operated effectively.

⁴³ OECD (2008), *Fighting Corruption in Eastern Europe and Central Asia: The Istanbul Anti-Corruption Action Plan- Progress and Challenges*, p. 72.

- Provisional and final acceptances conducted by the contracting body after the work has been done should not be a matter of formality. More punitive sanctions should be imposed on those authorized persons who conduct acceptances for works which do not conform to the administrative and technical specifications and these sanctions should be applied seriously in practice.
- Regarding the contracting of projects carried out by ETKB, independent inspection firms should take part as is the case for the system of inspection of buildings. Obligations and responsibilities of these firms should be increased.
- Job definitions and time limits in the phases of the preparation and conduction of payment, acceptance and inspection should be re-organized. A role should be given to professional chambers in the process of acceptance.
- While the jobs are being carried out, experienced inspectors should be employed in sufficient numbers.
- General public could be mobilized to participating in the process of inspection as the case for participation share for spendings. This finding is supported by a recent work of the OECD⁴⁴ according to which “public participation in the development and monitoring of anti-corruption policies is useful to identify policy priorities and effective implementation measures, and is vital to ensure the support of society for government policies. This is particularly valid in countries where the public perceives the government as corrupt, and the governments have to develop democratic habits and procedures for listening to citizens. Mechanisms for public participation in anti-corruption work can range from informing the public about certain plans or measures (e.g. publishing a draft plan in the media, holding press conferences and other events, creating special websites), responding to public inquiries and complaints (e.g. telephone or electronic “hotlines”, open hours for public meetings, rules for public officials to respond to public inquiries), and holding public consultations (e.g. discussions of draft programmes or laws), to setting up temporary or permanent structures for dialogue between the governments and the citizens (e.g. anticorruption working groups, councils or commissions with government and public representatives) or involving civil society representatives directly in the development of policy or legal documents as experts (e.g. citizens participate as experts in legal drafting, or act as observers to governmental discussions or actions, such as the public procurement process). Public participation can also be less structured, or based on specific needs. In addition to the public participation mechanisms established by the government, NGOs (on their own and together with the media) can play an important role of “watch dogs” of governments’ anti-corruption efforts. The final goal is to reflect civil society’s recommendations in the governmental or national policy and legal documents.”

The Ethical Codes and Supervision

While there is a need for the preparation of ethical codes encompassing both the contractors and the public administrations who are the prime actors of the area of biddings in order to

⁴⁴ OECD (2008), *Fighting Corruption in Eastern Europe and Central Asia: The Istanbul Anti-Corruption Action Plan- Progress and Challenges*, p. 26.

increase ethical awareness it is expected that Prime Ministry Council of Ethics for the Public Service would play a leading role. Ethical codes which are to be prepared will contribute towards the change of democratic culture in better direction, and thus the reduction of the level and gravity of ethical problems. While the legal arrangements are being made regarding the formation of powers and duties being allocated to the Council of Ethics, equipping it with the power and duty of the preparation and supervision of ethical codes related to the area of biddings would also be useful to be taken into consideration.

APPENDICES

APPENDIX 1: Prime Ministry the Council of Ethics for the Public Service Public Procurement and Ethic Research: Survey (Interview) Questions

Date: .. / ... / 2009

Time :

Prime Ministry the Council of Ethics for the Public Service

PUBLIC PROCUREMENT AND ETHIC RESEARCH in Turkey

(Public Bidding and Ethics: The Case Study for Public Procurement Procedures and Ethical Problems in Turkey)

Explanation

A research project is being conducted with the Prime Ministry the Council of Ethics for the Public Service Ethics for the Prevention of Corruption in Turkey. The project has three major aims: a) To reveal the risks before, during and after the bidding periods in public bidding procedures as practiced in Turkey; b) To reveal unethical behaviours in energy and municipality biddings; c) To offer possible solutions in order to prevent unethical behaviours.

In this context an interview will be conducted with you. 11 questions will be directed to you in regard with before, during and after biddings and Ethical Codes/Supervision. Your answers are crucial to prevent corruptions and unethical behaviours in public biddings in Turkey.

Your answers are confidential and will not be used other than the aim of the project; your name and surname will not be mentioned in the report. Thank you very much in advance.

Assoc. Prof. Arif Köktaş • Assoc. Prof. Fatih Karaosmanoğlu • Assoc. Prof. VeySEL K. Bilgiç

INTERVIEW QUESTIONS

Answer the questions below in regard with Energy / Municipality Biddings and unethical behaviours that not constitutes crime

I. Pre-Bidding Phase

1. Which one of the following situations in pre-bidding phase is the most risky area in arising unethical behaviours? (If you see any difference, please state for *Energy E, Municipality B*)
 - ☐ A. Lack of adequate need assessment and budgeting of public procurement
 - ☐ B. Specifications that are not adequately or objectively defined
 - ☐ C. Insufficient time frame for the preparation of the bid
2. In the risk area that you stated in pre-bidding phase, what kind of unethical behaviours emerge in your opinion?
3. What are your concrete recommendations to avoid such unethical behaviours emerging in pre-bidding phase to prevent corruption in Turkey?

II. Bidding phase

4. Which one of the following situations in bidding phase is the most risky area in arising unethical behaviours? (If you see any difference, please state for *Energy E, Municipality B*)
- ☐ A. Improper access to information for bidders in attendance to bid
 - ☐ B. Resulting in inadequate prices through collusive bidding among bidders
 - ☐ C. Attitudes bias in the evaluation and approval process of offers

5. In the risk area that you stated in bidding phase, what kind of unethical behaviours emerge in your opinion?

6. What are your concrete recommendations to avoid such unethical behaviours emerging in bidding phase to prevent corruption in Turkey?

III. Post-bidding phase

7. Which one of the following situations in post-bidding phase is the most risky area in arising unethical behaviours? (If you see any difference, please state for *Energy E*, *Municipality B*)
 - ☐ A. *Insufficient monitoring of the contractor*
 - ☐ B. *Lack of supervision of public officials*
 - ☐ C. *Deficient separation of financial duties*

8. In the risk area that you stated in post-bidding phase, what kind of unethical behaviours emerge in your opinion?

9. What are your concrete recommendations to avoid such unethical behaviours emerging in post- bidding phase to prevent corruption in Turkey?

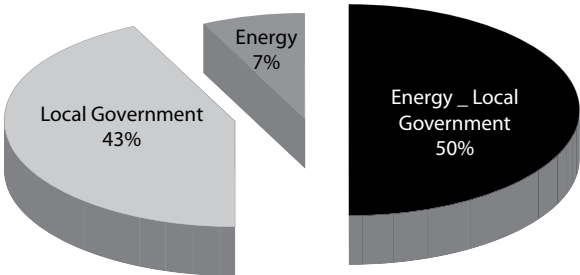
IV. Ethical Codes and Supervision

10. Would it be useful to prepare ethical codes which cover both contracting authorities and bidders in procurement area?
- ☐ A. Yes
 - ☐ B. No
11. If the answer is "Yes", what do you think about the advantages of the remedies given below in relation to the supervision of ethical codes?
- A. Prime Ministry the Council of Ethics for the Public Service
 - B. Public Procurement Authority
 - C. Inspection Boards of the Authorities
 - D. Ombudsman System

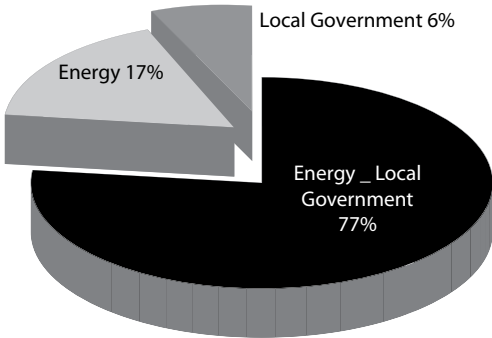
APPENDIX 2: Frequencies and Percentages of the Risky Areas, Unethical Behaviours and Recommendations for Solutions in the Pre-Bidding, Bidding and Post-Bidding Phases

PRE-BIDDING

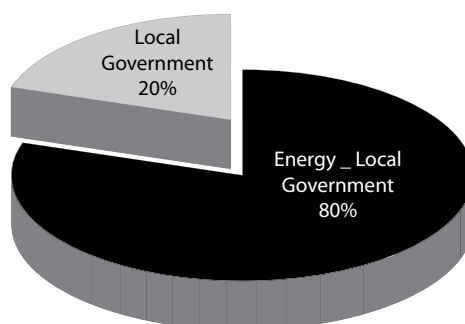
The Deficiency of Necessity Analysis and Budgeting of Procurement					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Energy	1	2,3	7,1	7,1
	Municipality	6	14,0	42,9	50,0
	Both Energy and Municipality	7	16,3	50,0	100,0
	Total	14	32,6	100,0	
Missing	System	29	67,4		
Total		43	100,0		



The Arrangement of the Specification in which all the Applicants could Bid					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Energy	6	14,0	17,1	17,1
	Municipality	2	4,7	5,7	22,9
	Both Energy and Municipality	27	62,8	77,1	100,0
	Total	35	81,4	100,0	
Missing	System	8	18,6		
Total		43	100,0		



Insufficient time frame for the preparation of the bid					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Municipality	1	2,3	20,0	20,0
	Energy _ Municipality	4	9,3	80,0	100,0
	Total	5	11,6	100,0	
Missing	System	38	88,4		
Total		43	100,0		



Unethical Behaviours related to gain Material Interest					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	38	88,4	100,0	100,0
Missing	System	5	11,6		
Total		43	100,0		

Unjust Competition

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	32	74,4	100,0	100,0
Missing	System	11	25,6		
Total		43	100,0		

Efficiency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	14	32,6	100,0	100,0
Missing	System	29	67,4		
Total		43	100,0		

Unethical Behaviours related to gain Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	4	9,3	100,0	100,0
Missing	System	39	90,7		
Total		43	100,0		

Political Interest

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	2	4,7	100,0	100,0
Missing	System	41	95,3		
Total		43	100,0		

Career Aim

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	1	2,3	100,0	100,0
Missing	System	42	97,7		
Total		43	100,0		

Training

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	8	18,6	100,0	100,0
Missing	System	35	81,4		
Total		43	100,0		

Personnel

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	8	18,6	100,0	100,0
Missing	System	35	81,4		
Total		43	100,0		

Administration

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	8	18,6	100,0	100,0
Missing	System	35	81,4		
Total		43	100,0		

Standardisation through Legislation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	15	34,9	100,0	100,0
Missing	System	28	65,1		
Total		43	100,0		

Politics

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	3	7,0	100,0	100,0
Missing	System	40	93,0		
Total		43	100,0		

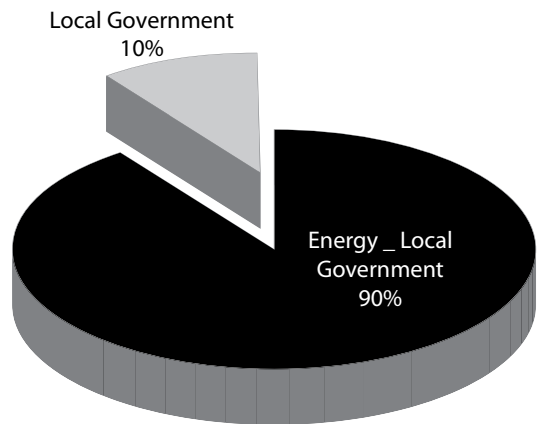
Supervision		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	6	14,0	100,0	100,0
Missing	System	37	86,0		
Total		43	100,0		

Technology		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	1	2,3	100,0	100,0
Missing	System	42	97,7		
Total		43	100,0		

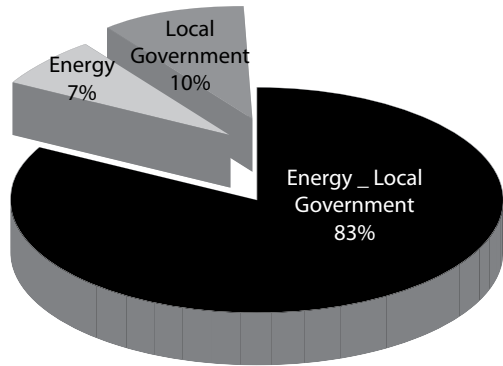
Principles		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	18	41,9	100,0	100,0
Missing	System	25	58,1		
Total		43	100,0		

BIDDING PHASE

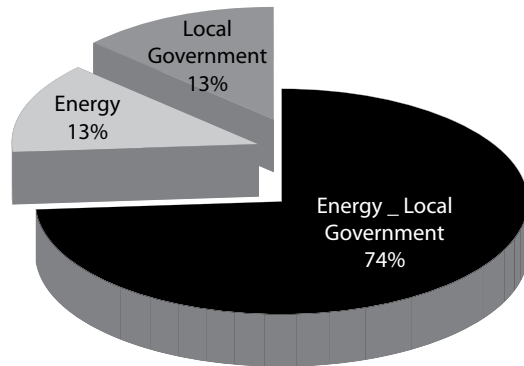
Improper access to information for bidders in participation to bid					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Municipality	1	2,3	10,0	10,0
	Both Energy and Municipality	9	20,9	90,0	100,0
	Total	10	23,3	100,0	
Missing	System	33	76,7		
Total		43	100,0		



Bidding by collusion among bidders (aspirants)					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Energy	2	4,7	6,7	6,7
	Municipality	3	7,0	10,0	16,7
	Both Energy and Municipality	25	58,1	83,3	100,0
	Total	30	69,8	100,0	
Missing	System	13	30,2		
Total		43	100,0		



Attitudes Bias in the Evaluation and Approval Process					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Energy	2	4,7	13,3	13,3
	Municipality	2	4,7	13,3	26,7
	Both Energy and Municipality	11	25,6	73,3	100,0
	Total	15	34,9	100,0	
Missing	System	28	65,1		
Total		43	100,0		



Unethical Behaviours related to gain Material Interest

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	39	90,7	100,0	100,0
Missing	System	4	9,3		
Total		43	100,0		

Unjust Competition

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	19	44,2	100,0	100,0
Missing	System	24	55,8		
Total		43	100,0		

Efficiency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	21	48,8	100,0	100,0
Missing	System	22	51,2		
Total		43	100,0		

Unethical Behaviours related to gain Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	13	30,2	100,0	100,0
Missing	System	30	69,8		
Total		43	100,0		

Political Interest

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	4	9,3	100,0	100,0
Missing	System	39	90,7		
Total		43	100,0		

Career Aim

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	1	2,3	100,0	100,0
Missing	System	42	97,7		
Total		43	100,0		

Training

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	5	11,6	100,0	100,0
Missing	System	38	88,4		
Total		43	100,0		

Personnel

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	2	4,7	100,0	100,0
Missing	System	41	95,3		
Total		43	100,0		

Administration

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	11	25,6	100,0	100,0
Missing	System	32	74,4		
Total		43	100,0		

Standardisation through Legislation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	16	37,2	100,0	100,0
Missing	System	27	62,8		
Total		43	100,0		

Politics

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	3	7,0	100,0	100,0
Missing	System	40	93,0		
Total		43	100,0		

Supervision

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	10	23,3	100,0	100,0
Missing	System	33	76,7		
Total		43	100,0		

Technology

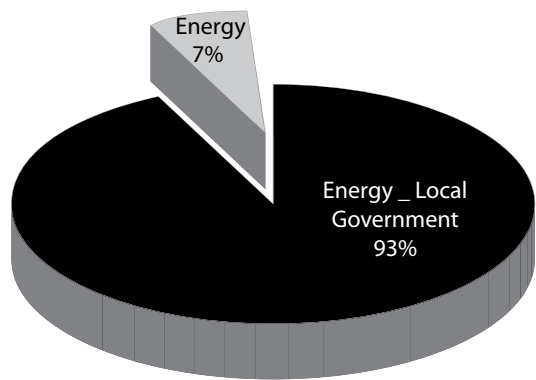
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	7	16,3	100,0	100,0
Missing	System	36	83,7		
Total		43	100,0		

Principles

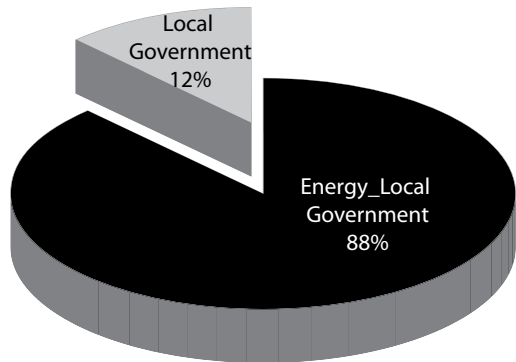
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	22	51,2	100,0	100,0
Missing	System	21	48,8		
Total		43	100,0		

POST BIDDING

Insufficient monitoring of Performance of the Contractor					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Energy	2	4,7	7,1	7,1
	Both Energy and Municipality	26	60,5	92,9	100,0
	Total	28	65,1	100,0	
Missing	System	15	34,9		
Total		43	100,0		



Lack of supervision of Public Officials					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Municipality	2	4,7	11,8	11,8
	Both Energy and Municipality	15	34,9	88,2	100,0
	Total	17	39,5	100,0	
Missing	System	26	60,5		
Total		43	100,0		



Deficient Separation of Financial Duties

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Municipality	1	2,3	25,0	25,0
	Both Energy and Municipality	3	7,0	75,0	100,0
	Total	4	9,3	100,0	
Missing	System	39	90,7		
Total		43	100,0		

Unethical Behaviours related to gain Material Benefits

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	34	79,1	100,0	100,0
Missing	System	9	20,9		
Total		43	100,0		

Unjust Competition

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	2	4,7	100,0	100,0
Missing	System	41	95,3		
Total		43	100,0		

Efficiency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	23	53,5	100,0	100,0
Missing	System	20	46,5		
Total		43	100,0		

Unethical Behaviours related to gain Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	22	51,2	100,0	100,0
Missing	System	21	48,8		
Total		43	100,0		

Political Interest

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	5	11,6	100,0	100,0
Missing	System	38	88,4		
Total		43	100,0		

Career Aim

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	4	9,3	100,0	100,0
Missing	System	39	90,7		
Total		43	100,0		

Training

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	8	18,6	100,0	100,0
Missing	System	35	81,4		
Total		43	100,0		

Personnel

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	7	16,3	100,0	100,0
Missing	System	36	83,7		
Total		43	100,0		

Administration

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	10	23,3	100,0	100,0
Missing	System	33	76,7		
Total		43	100,0		

Standardisation through Legislation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	10	23,3	100,0	100,0
Missing	System	33	76,7		
Total		43	100,0		

Politics

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	1	2,3	100,0	100,0
Missing	System	42	97,7		
Total		43	100,0		

Supervision

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	27	62,8	100,0	100,0
Missing	System	16	37,2		
Total		43	100,0		

Technology

		Frequency	Percent		
Missing	System	43	100,0		

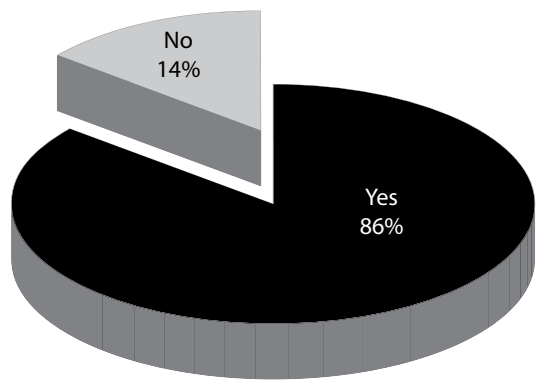
Principles

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	3	7,0	100,0	100,0
Missing	System	40	93,0		

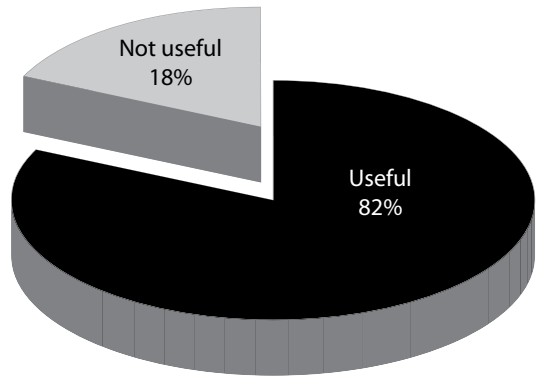
Total	43	100,0		
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APPENDIX 3: The Preparation of the Ethical Codes and the Frequencies and Percentages of the Potential Supervisory Bodies

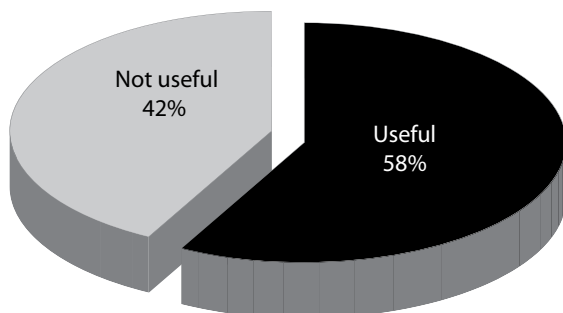
Would it be useful to prepare ethical codes which cover both the contracting authorities and bidders in the procurement area?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	37	86,0	86,0	86,0
	No	6	14,0	14,0	100,0
	Total	43	100,0	100,0	



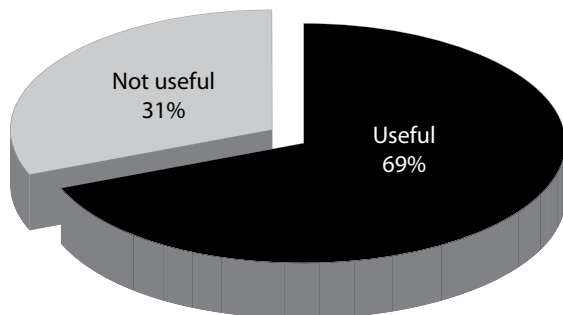
Prime Ministry the Council of Ethics for the Public Service					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Useful	18	41,9	81,8	81,8
	Not useful	4	9,3	18,2	100,0
	Total	22	51,2	100,0	
Missing	System	21	48,8		
Total		43	100,0		



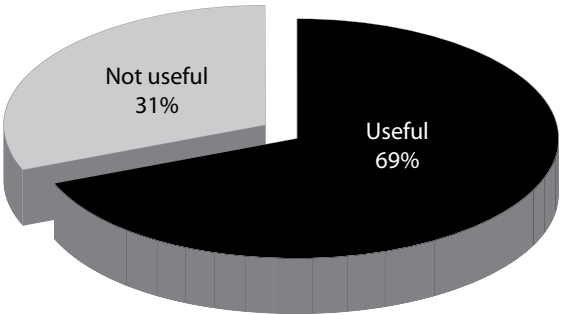
Public Procurement Authority					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Useful	7	16,3	58,3	58,3
	Not useful	5	11,6	41,7	100,0
	Total	12	27,9	100,0	
Missing	System	31	72,1		
Total		43	100,0		



Inspection Boards of the Authorities					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Useful	9	20,9	69,2	69,2
	Not useful	4	9,3	30,8	100,0
	Total	13	30,2	100,0	
Missing	System	30	69,8		
Total		43	100,0		



Ombudsman System					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Useful	9	20,9	69,2	69,2
	Not useful	4	9,3	30,8	100,0
	Total	13	30,2	100,0	
Missing	System	30	69,8		
Total		43	100,0		



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THE SHADOW ECONOMY

Prof. Dr. Coşkun Can AKTAN
Assoc. Prof. Fatih SAVAŞAN

FOREWORD

This report summarizes the findings of the study “the Shadow Economy” undertaken within the framework of the Council of Europe’s project “Ethics for the Prevention of Corruption in Turkey”. It aims to develop a greater understanding of the shadow economy and to link the principles of the ethical behavior to the shadow economy. The research is intended to increase the knowledge and implementation of ethical issues in order to facilitate and give some guidance to the work of the Ethics Council.

We would like to thank Prof. Dr. Bilal Eryılmaz, the Head of the Ethics Council, Ömer Atalar and the other PRA personnel in the Council for their kind and tireless help in every phase of the research. Our deep gratitude goes to Hasan Aykın, the contact person from the Ministry of Finance, and Alan Doig, Resident Advisor of the Council of Europe for their comments, without which the questionnaire and this report would be full of errors. We also would like to thank Assistant Prof. Atilla Uğur, and Research Assistants Hilmi Çoban, Fatih Deyneli, Deniz Turan, Fatih Yardımcıoğlu and Mustafa Taytak for their help in conducting the surveys in Bursa, Gaziantep, Denizli, İzmir, İstanbul and Sakarya.

Needless to say that there will be a number of errors and deficiencies in this report dealing with “the shadow economy and ethics” whose scope is so broad and that all errors and deficiencies are ours as the researchers.

We hope that the findings and the policy recommendations would be beneficial to all that are interested.

August 2009

Prof. Dr. Coşkun Can AKTAN

Assoc. Prof. Fatih SAVAŞAN

INTRODUCTION

It is widely accepted that the size of the shadow economy in Turkey has been large and is growing. This study aims to analyze the shadow economy and its relation with in/existence of the principles of the ethical behavior. The study rests upon the three sources of data: the findings of the existing studies, the surveys of the textile sector firms and the personnel of the Presidency of the Revenue Administration (PRA) and develops some concrete policy recommendations. In the context of this study, the shadow economy in Turkey includes both tax evasion – the failure to pay duly assessed tax to the state – and informal hiring – the employment of labour on a cash basis that both avoids payments to the state by both employer and employee.

The Scope and the Objectives of the Research

The study reviews the estimates of the shadow economy in Turkey and addresses its sectoral aspects to some extent. It discusses the factors giving rise to shadow economy and the ways to fight it. The focus of the research is on the relationship between the shadow economy and ethics.

The literature on the shadow economy is large and growing. Here, the review of the literature is kept short. There are many studies dealing with estimation of the size of the shadow economy but the studies dealing with its sectoral aspects are few. There are also a large number of studies addressing the issues related to tax ethics. Here, the lengthy discussions are avoided with respect to these topics. We assume that those that are interested in the topic can easily have access to the studies and fill the gap.

This report focuses on the field knowledge about the shadow economy and the ethical behaviors. To obtain the field knowledge, two surveys, one on the taxpayers the other on the personnel of the PRA, have been conducted. The textile sector has been chosen because it has been considered one of the sectors in which the shadow part is big. Using the information received from the firm survey and the PRA personnel this research links the shadow economy to ethical behaviors.

The topic is “the shadow economy and ethics”. Both the shadow economy and ethics are mostly driven by the perceptions of the related parties rather than what actually takes place in the field. This creates a subjectivity problem and we as the researchers have always kept this on our minds. Subjectivity of the taxpayers and the subjectivity of the PRA personnel do not pose a problem since their activities are mostly led by perceptions not by the facts. The subjectivity of the researchers, however, poses problems. We have tried our best to keep our views on the ethical issues and the issues on the relations between tax and taxpayer outside.

The aim of the study is to develop some concrete policy recommendations to the Ethics Council. The principles of the ethical behavior of the public officials are benefited greatly in preparation of the questionnaires displayed in the appendices.

We need to emphasize here that the research does not intend to find “guilty” individuals, a group of individuals or institutions. It intends to develop a prescription to improve the taxation system and workings of the PRA.

This report starts with the profile of the participants of the survey from the firms and from the PRA. It continues with short reviews of the shadow economy and corruption to provide brief information to the readers. This section also contains a critical review of the estimates of the shadow economy in Turkey. Then the section dealing with some of the sectoral aspects of the shadow economy and the ways to fight it using the findings of this study comes. In the literature, the sectoral aspects of the shadow economy are not fully explored. Hence, this section aims to add some new information to the literature and to integrate the findings of the study to the estimates of the shadow economy. The findings on the tax ethics will be followed by the section in which inspection units of the PRA and its local offices are reviewed with respect to the principles of the ethical behavior from the perspectives of both the taxpayers and the employees of the PRA. The report will be finalized with a section in which the findings are summarized and some policy recommendations are provided.

THE PROFILE OF THE PARTICIPANTS OF THE SURVEYS

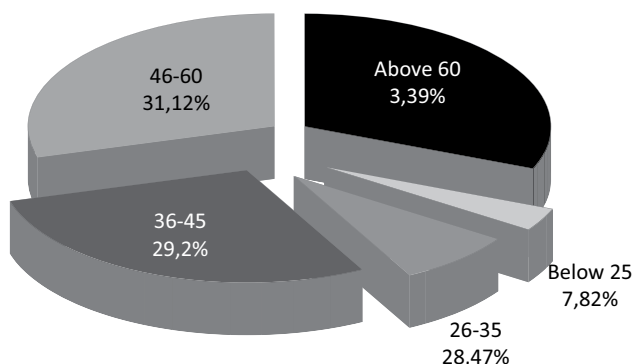
The demographic characteristics of the participants from the textile sector and from the local offices of the PRA and the characteristics of the firms whose representatives were interviewed such as their size, their production and trade structures, their openness and their integration level with the financial system are displayed below. These characteristics are important in analyzing the nature of the shadow economy and the relationship between ethical behaviors of the government officials and taxpayers and the shadow economy. This report in its following sections will analyze and interpret the effects of these characteristics on the shadow economy and ethics.

The Characteristics of the Interviewees and Their Firms

As discussed in the related section below the textile sector is believed to have a big shadow part. Together with some other characteristics it seems to be a good choice to address the issues this research projects deals with. Below are some features of the sector that are related to the topic of this research project.

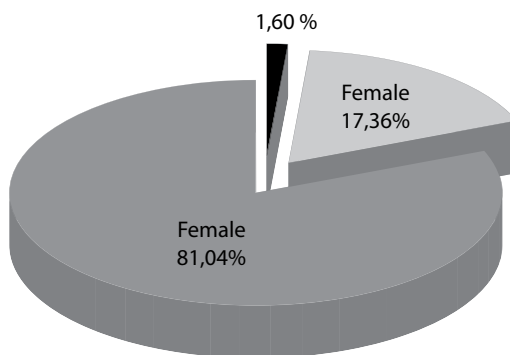
Demographic Characteristics of the Interviewees from the Firms

About half of the participants of the interview from the firms are between 26 and 45 years old. Interviewees below 25 years old constitute about 8% and those above 60 constitute only about 3% of the sample.



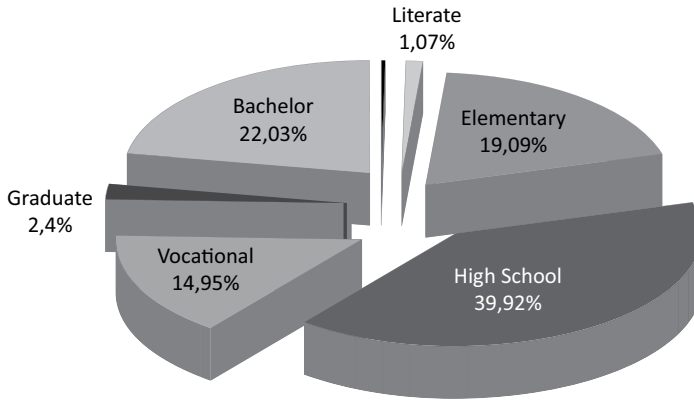
Graph 1: The Age Distribution of the Participants from the Firms

As for the gender distribution, 81% of the participants are male. This characteristic is especially important in analyzing the discriminatory behaviors of the public servants. Whether the interviewees think that there is discrimination based on gender in their taxation matters will be searched. If the women mostly think that is the case then it is an issue that needs to be addressed.



Graph 2: The Gender Distribution of the Participants from the Firms

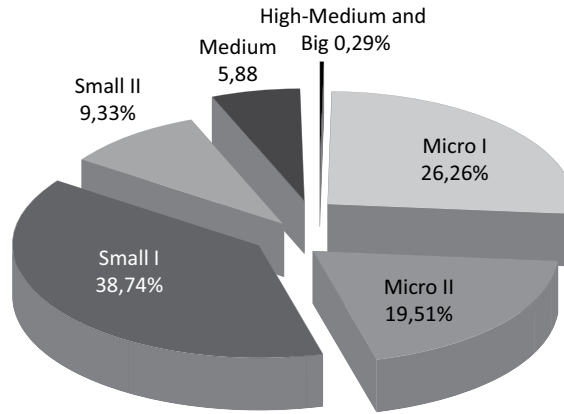
The educational attainments of the representatives of the firms interviewed are displayed in Graph 3. About 40% of them have some college degree (two-year college and above). The age of those who have high-school degree is also about 40%. We can expect that as education level of the taxpayer increases so does tax consciousness and he or she might well aware of the importance of tax in the modern societies. On the other hand, educated taxpayer has more ability to search for and find the ways to evade taxes without getting caught so he or she might engage in tax evading activities more.



Graph 3: The Distribution of the Educational Attainments of the Participants from the Firms

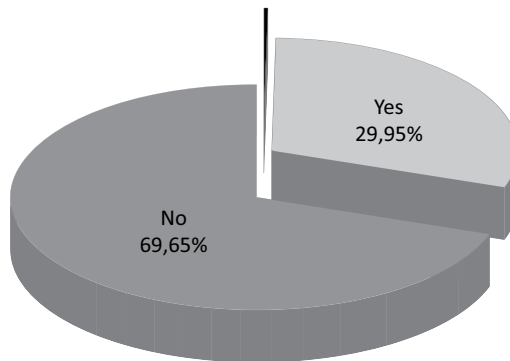
Some Features of the Firms

The size of the firms might have some effect on the firms' decisions to engage in the shadow economic activities. Small and medium sized firms might have difficulties in following the rules and regulations and hire informally because of the tight relationship (relatives among owners etc.). Savasan and Schneider (2006) find that the size of the firms is important factor affecting the firms' decisions to hire informally. As the firms get smaller in size measured with the number of employees informal hiring increases. The firms interviewed are classified in accordance with the European Union (EU) classification of the firms. It classifies the firms using number of employees as follows: Micro I (0-4 employees), Micro II (5-9 employees), Small I (10-49 employees), Small II (50-99 employees), Medium (100-250 employees) and High-medium and Big (above 250) (Çolakoğlu, 2002: 3-8). About 46% of the firms interviewed are micro according to classification mentioned above and employ fewer than 10 employees. About 48% of the firms are small sized. The firms employing 100 or more are only 6% of the firms interviewed. In short, the textile sector in Turkey composed of small sized firms. However, the interview is conducted in February and March, 2009 around which the effects of the global economic crisis felt heavily in Turkey and in the sector. So these numbers underscore the true sizes of the firms to some extent. In fact, this is what many interviewees underlined during the survey as well. The findings of some previous studies report a little bit bigger company sizes. In Savasan and Schneider (2006), for example, 6.7% of the firms in the sector employ more than 250 employees whereas this study reports only 0.29%.



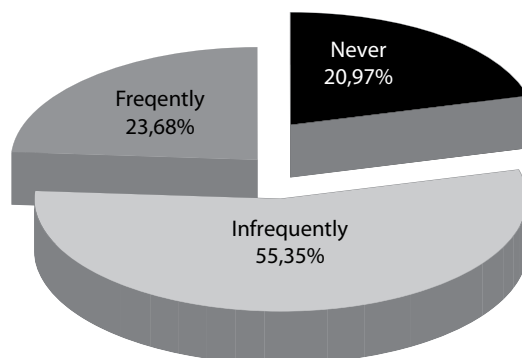
Graph 4: The Size Distribution of the Firms in the Textile Sector in Turkey

The firms' openness might have some implications in their shadow economic activities. As a proxy for openness the firms are asked whether they export. The findings are in Graph 5 according to which almost 30% of the firms interviewed export. However, some sub manufacturers seem to report they export, which might cause overestimation due to double counting.



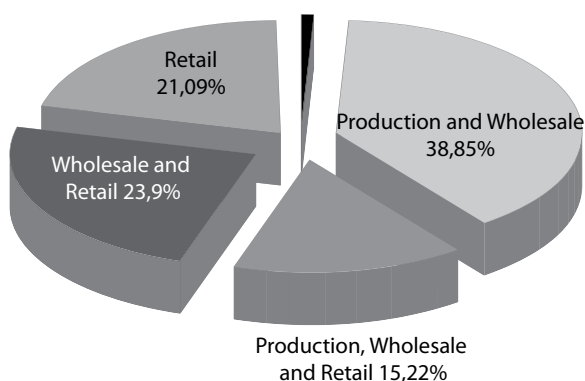
Graph 5: The Openness Distribution of the Firms (Whether the Firm Exports)

The link between the firms and the financial system might have implications for the firm's handling of the accounting tasks and, hence for the shadow economy. About one fifth of the firms report that they never borrow from the banks. Beside this type of firms which self finance, more than 75% of the firms use loans either rarely or frequently. During interviews some firms cited specifically that they get loans from the participation banks which have become more common in Turkey.



Graph 6: The Link between the Firms and the Financial System (Whether the Firm Borrows from the Banks and How Often)

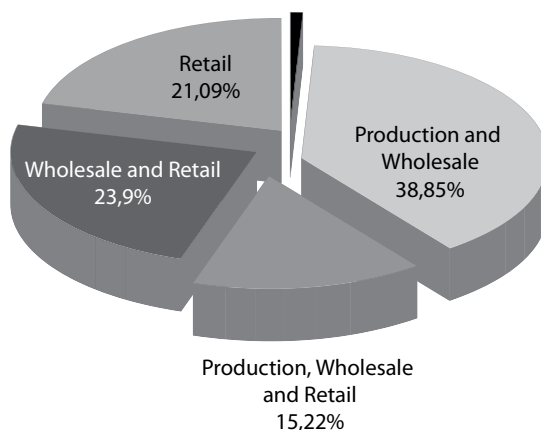
Graph 7 exhibits the firms' structure of production and trade. About one fifth of the participating firms are retailers and one fourth are doing both wholesale and retail sale. Looking at the numbers we also see that more than half of the firms interviewed both produce and make trade.



Graph 7: The Distribution of the Firms' Production and Trade Structure

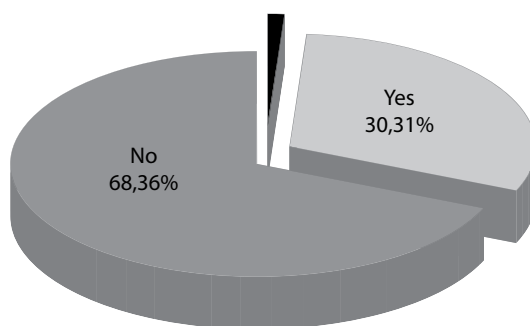
Whether firms produce for their own trade mark or they are sub-manufacturers is one of the important features of the firms because of its potential effects on the firm's behavior to stay "above-ground" or go "underground". The frequencies in percentages to the question whether they have own trade marks are displayed in Graph 8. These findings tell us that about one fourth of the firms are sub manufacturers and that about one fifth own their own trade mark and at the same time produce for some other firms (toll manufacturing). About 29% of the firms produce only for their trade marks. The sensitivity of the sector to imitated goods and unjust competition caused by cheap imports is well known and accepted fact and it should be somewhat related to this production and trade structure of the sector. From the information collected during interview we can draw some conclusions: The firms increasingly realize the importance of having own trade mark and try to create one even if it is local. The trade marks are mostly used in the products exported to countries in the East

such as Iran and Azerbaijan. The percentage of those not answering this question is high due to the facts that a lot of firms are only trading and that they have variety of products.



Graph 8: The Distribution of the Firms with respect to Their Trade Mark Structure

The firms are asked whether they are utilizing or utilized any government incentive such as cheap energy, employer share of social security premium to see if the two-way relationship of the firms as taxpayers with the government affects their perception of tax. About 30% of the firms report that they are utilizing or utilized some type of government incentive programme. Tax as a mandatory payment is not something that is liked. When firms take advantage of some government incentive they establish better link between tax and government service. That is, the perceptions of the incentive beneficiaries toward tax and government might change positively and become more willing to pay taxes and not to evade them.



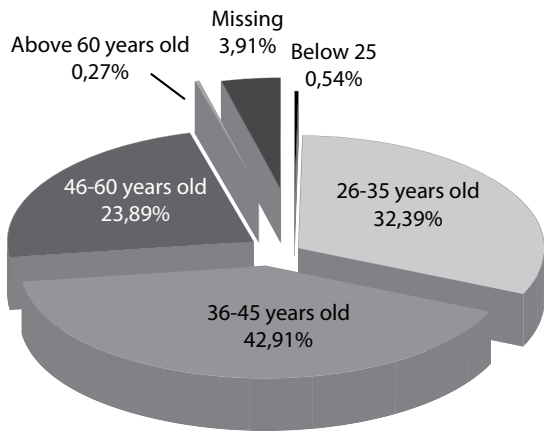
Graph 9: The Distribution of the Firms with respect to Incentives (Whether the Firm has utilized any incentive)

The Characteristics of the Participating PRA Personnel

With the Law no 5345, adopted in 2005 the General Directorate of Revenue has been abolished and the Presidency of Revenue Administration (PRA) has been established under the Ministry of Finance in order to “... in order to carry out revenue policy with justice and impartiality and to collect other revenues with the least cost; to ensure willingly adaptation of taxpayers to the tax; by protecting taxpayers’ rights and providing high quality services, to take necessary measures in order to ensure that taxpayers implement their obligations easily, to work with the respect to main principles of transparency, accountability, participation, productivity, effectiveness, and customer focused organization” (The objective of the Law as stated in its first Article). One of the duties of the PRA as stated in Article 4 is “to prepare organizational ethic rules in the frame of rules determined by the Ethics Council and to announce to the employees and taxpayers”.

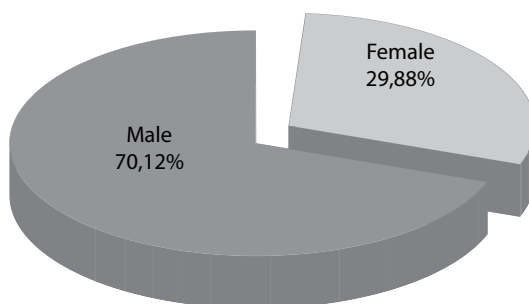
According to information provided on the website of the PRA, it employs about 41 thousands civil servants in its local offices. The employee interviews are conducted in Istanbul, Sakarya, İzmir, Denizli and Gaziantep. 770 officials in the local offices of the Revenue Administration have participated in the “employee” survey of this study. Below are some features of the participating officials.

As displayed in Graph 10, 43% of the participating officials are ages between 36 and 45. Those between 26 and 35 years old and between 46 and 60 years old constitute 32% and 24% of the participating officials, respectively.



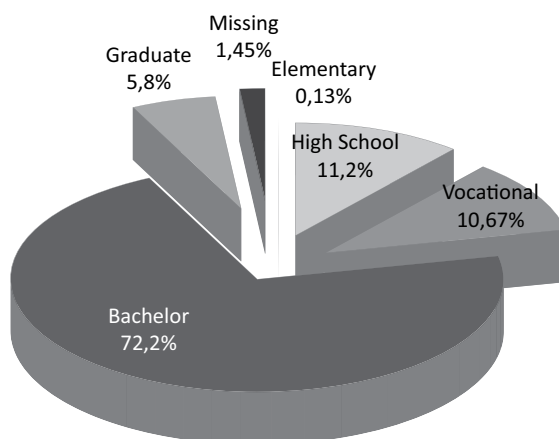
Graph 10: Age Distribution of the Participating PRA Personnel

As exhibited in Graph 11, about 30% of the officials are female. According to PRA statistics, this ratio of female in their offices is 38%. If the ratio of female in the secondary jobs (cleaning etc.) is not high to compensate this gap, then the female officials are underrepresented in our sample.



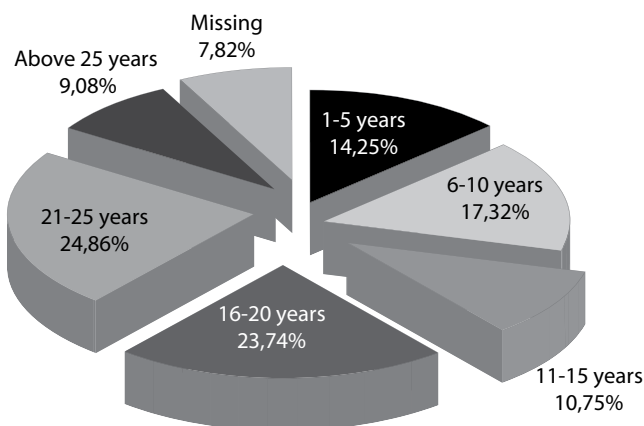
Graph 11: The Gender Distribution of the PRA personnel

Graph 12 exhibits the distribution of the educational attainments of the PRA personnel. It shows that about 72% of the PRA personnel have bachelor's degree and 11% have two-year college degree. The percentage of those having graduate diploma is considerably high reaching about 6%.



Graph 12: The Distribution of the Educational Attainment of the Participating PRA personnel

More than 70% of the PRA personnel have been working in the Revenue Office for more than 10 years. The percentage of the PRA personnel leaving this question unanswered is very high. The Office was established in 2005 and before that the same tasks had been undertaken maybe by the same PRA personnel under different office. This could cause some confusion and make some officials leave the question unanswered.



Graph 13: The Distribution of the Duration of the PRA personnel

The distributions of the participants based on job title and functions of the PRA personnel could be very useful in analyzing the relationship between the ethical behaviors and the shadow economy. Unfortunately, the contact persons appointed by the PRA suggested that these types of questions would harm hierarchy among the officials and the results based on job titles and functions would cause cohesion among auditing units specifically and units in general. Hence, the final version of the questionnaire did not include these types of questions.

THE SHADOW ECONOMY: A SHORT REVIEW OF THE LITERATURE

This section reviews the literature on the shadow economy and establishes a link between the shadow economy and ethical environment. It reviews the definition attempts of the phenomenon and the potential link between the shadow economy and ethical environment. A short discussion of the measurement issue and critical review of the estimates of the shadow economy will follow.

The Shadow Economy

Cash, informal, second, shadow, irregular, underground, unrecorded, hidden, subterranean, unofficial, informal, clandestine, black and fiddling constitute just a short list one can encounter in the literature for economic activities that are not included in official statistics. Among these, underground, hidden and shadow are the ones most commonly used (see: Danesh, 1991; Portes *et al.* 1989; Roemer and Jones, 1991; Greenfield, 1993; Lippard and Walker, 1997).

Until recently, the literature on the shadow economy is mostly focused on the measurement issue. Any attempt to measure the shadow economy faces the problem of defining it. Fleming *et al.* (2000) classify the attempts to understand the shadow economy into two categories: the definitional approach, which takes shadow economy simply as unrecorded economic activity, and the behavioral approach, which defines the shadow economic activities with respect to particular behavioral characteristics such as adherence to the

established rules. Although the shadow economy has been viewed negatively because it is perceived to be tax evasion and tax avoidance, clearly, there are other sides to it. Reed (1985) takes the family as a productive unit and argues that household production can serve as a surrogate for much of the shadow economy.

Feige (1989) takes a practical approach and defines recorded income as “that component of total economic income empirically captured in the NIPA (National Income and Product Accounts) statistics”. Thus, the remaining part of the total economy is shadow economy. He then differentiates the total unrecorded income into three components:

1. Income generated by illegal economic activities.
2. Income produced in non-market legal activities.
3. Income produced in legal market activities but not measured by NIPA.

A similar grouping can be found in Kitine (1993). A more comprehensive and commonly cited taxonomy of the shadow economy developed by H. G. Grubel (appeared in Mirus and Smith 1997). Using this taxonomy Schneider and Enste (2000) conclude that the shadow economy includes all economic activities that would generally be taxable were they reported to the tax authorities. Hence they and many others such as Feige (1989), Frey and Pommerehne (1984) use the following definition: All economic activities that contribute to the officially calculated (or observed) gross national product but are currently unregistered.

Corruption and the Shadow Economy

Corruption, as Tanzi (1998) put it, is ‘like an elephant, even though it may be difficult to describe it, it is generally not difficult to recognize when observed’. The most popular and the simplest definition of corruption is that corruption is the abuse of public power for private benefit (Bardhan 1995). A similar but more neutral definition is given by Tanzi (1995): corruption is the intentional noncompliance with arm’s length relationship aimed at deriving some advantage from this behavior for oneself or for related individuals. Tanzi (1998) classifies corruption into different categories such as cost-reducing or benefit-enhancing, briber-initiated or bribee-initiated, centralized or decentralized, predictable or arbitrary and involving cash payments or not.

The shadow economic activities and corruption have some potential links. Both types of activities being illegal are likely to flourish in similar environments and might affect each other. There are two main views on the relationship between the shadow economy and corruption. According to Rose-Ackermann (1997), the shadow economy is a substitute for corruption. Johnson, Kaufmann, and Zoido-Lobaton (1998) find a complementary relationship between the two: Countries with more corruption and bribery have larger shadow economies. When there is poor quality in governance corruption may “grease the wheels” by enabling individuals to avoid bureaucratic delays or “sand the wheels” by lowering the security of property rights and misallocating public resources. Johnson *et al* (1998) findings support the argument that corruption prevents the official economy from

operating smoothly. Savasan and Altundemir (2007) find that corruption brings about more shadow economic activities.

Corruption can influence the shadow economy through various channels. Johnson *et al.* (1998) state that the implementation of the rules is more important than what the rules themselves and lay out three propositions: *First*, the share of the shadow economy in GDP should be higher when there is more regulation. More people will have a greater incentive to move to the shadow sector of the economy when discretion exercised by government officials is greater. Many empirical studies in the related literature find that this is the case. *Second*, the shadow economy should be larger because the corruption would increase tax burden where the 'effective tax burden' is outcome of both tax rates and how the tax system is administered. As taxpayers' perceptions of the government and the tax system get distorted their compliance would diminish. *Third*, a larger shadow sector should be correlated with weaker publicly provided services. These three propositions are closely related to the interest of this research. As public officials, specifically those in PRA undertake their tasks obeying the principles of the ethical behavior the public's perception of government is likely to improve helping the incentive to go underground diminish.

Tax evasion decision, a more focused term and also focus of this study, is likely to be related to corruption. As the numerous tax evasion studies such as Cowell (1990) suggest tax evaders try to maximize their expected utility. Taxpayer has a choice between declaring his actual income and hiding some or all of his income. The choices of whether to evade paying taxes and to what extend depend on, first, detection possibility and second, the penalty rate if detected. Corruption is likely to reduce the detection possibility because it implies weaker enforcement of rules and regulations. Even if the tax evader is caught he may bribe the official at a rate, possibly, less than the penalty rate. As a result, tax evaders might have a greater chance to avoid official prosecution.

It can be also speculated that the social pressure on the evaders due to their free-riding would be less in the countries where government servants exercise rule-bending activities in their official duties in order to attract more private gains.

In summary, corruption is likely to cause more shadow economic activities not only because it increases the 'effective' burden imposed by government on individuals but also it reduces the cost, social and/or economic, that the agent engaging in the shadow economic activities faces. The *perceived* quality of the governance in the Revenue Administration and its effect on the taxpayers' compliance are addressed in the following sections.

Measuring the Shadow Economy

There are many reasons why estimating the size of the shadow economy is an important task. Thomas (1999), for example, in his criticisms to the methods estimating the shadow economy stresses on the political dimension of such studies because a large and growing shadow economy may indicate higher tax burden or excessive regulation. It has implications on labor market; e.g., a growing shadow sector means unemployment is not a big problem as it seems.

The approaches to measure the shadow economy may be classified in different ways, for example, into those using micro data versus those using macro data, or those employing an accounting versus those employing an econometric framework. Feige (1989) states three major classes of information on the shadow economy: anecdotal, micro, and macroeconomic. In Frey and Pommerehne (1984) the classification is made according to the rationale behind these approaches. Below is a short list of the approaches one may encounter in the literature:

- (I) Methods attempting to uncover the shadow economy by directly examining individual behavior:
 - (a) Well-designed *surveys* and *samples* based on voluntary replies;
 - (b) *Tax auditing* and other *compliance* methods.
- (II) Methods relying on the identification of residuals at the aggregate level:
 - (a) Discrepancy between *income* and *expenditures*;
 - (b) Difference between *officially measured* and *actual labor participation rates*;
 - (c) Additional *demand for currency* and/ or *money actually observed* compared to a situation in which there would be no shadow economy.
 - (d) The *physical input* (electricity consumption) method.
- (III) *Latent variable* approach.

This report will not discuss the details of the methods listed above. It assumes that the readers of this report either possess good knowledge on these or are well equipped to get it. Instead, it will provide a critical review of the estimates of the shadow economy.

The Size of the Shadow Economy in Turkey

There are many ways to estimate the size of the shadow economy. Estimates from different studies provide quite conflicting results. This holds true even for the estimates from the same method. This issue sometimes calls for complete halting of estimating the shadow economy. To elaborate upon this issue the shadow economy estimates from different studies are presented in Table 1. Some detailed discussion on these estimates would help us draw some conclusions on the size of the shadow economy in Turkey and on the reliability of the estimates.

Table 1: The Size of the Shadow Economy in Turkey from Various Studies

Author(s)	Period/Year	Shadow Economy as % of 'Official' GDP (Annual Estimate or Averages over the Period)	Shadow Economy as % of 'Official' GDP (Average over 1988-1990 Period)	Min-Max	Method
Kasnakoğlu (1993)	1968-1990	3.1; 4.5; 6.2; 5.1; 8.9; 7.4	12.6; 12.6; 25.7; 20.4; 25.7; 20.4	-4.2-34.9	Currency Ratio [†]
	1963-1990	4.9; 5.4; 10.9; 11.6; 4.2; 5.1; 10.8; 13.4; 4.6; 5.7; 5.6; 7.2	6.1; 7.0; 12.5; 13.9; 4.4; 5.8; 10.0; 12.9; 5.9; 7.7; 6.3; 8.5	0-22.6	Currency Demand [†]
Temel <i>et al.</i> (1994)	1987-1992	2.3	2.2	1.5-3.6	Discrepancy Method
	1984-1991	23.1; 37.7	14.4; 29.8	8.2-91.6	Tax Auditing [†]
	1970-1992	10.8	1.8	0-26.3	Currency Ratio
	1970-1992	10.9	1.8	0-26.3	Transactions Method
	1975-1992	12.1	7.4	6.3-20.3	Currency Demand
Yayla (1995)	1968-1993	5.6; 6.8; 8.3; 9.5; 12.4; 10.0; 11.4; 14.7	11.7; 11.7; 16.9; 19.0; 24.0; 16.9; 19.0; 24.0	-4.30-99.6	Currency Ratio [†]
	1968-1993	12.9; 11.6; 12.2; 12.2; 6.3; 5.8; 4.8; 5.7; 6.7; 5.8; 7.4; 6.6	12.8; 10.9; 11.8; 11.3; 5.7; 4.7; 4.2; 4.7; 6.7; 5.4; 7.4; 6.0	0-42.1	Currency Demand [†]
	1968-1993	32.9	37.8	0-62.5	Transactions Method
Öğünç&Yılmaz (2000)	1987-1999	-1.2	-1.97	-10.6-7.5	Discrepancy Method
	1980-1998	16.1	13.9	0-46.2	Currency Ratio
	1971-1999	15.1	15.2	10.5-22.1	Currency Demand
Savasan (2003)	1971-1998	27.2	16.8	10-44.8	MIMIC
	1998	28	-	-	Randomized Response
Us (2003)	1985-2002	65	46.3	26-184	Tax Auditing
	1978-2000	4.41; 20	5; 21.67	-1-33	Physical Input Approaches
	1987-2003	48	-	0-90	Currency Ratio
	1987-2003	6	-	3-12	Currency Demand
Karanfil & Ozkaya (2007)	1973-2003	20.2 (approx.)	23.5	12-30	Kalman Filtering
Schneider and Savasan (2007)	1999-2005	33.8	-	32.1-35.1	DYMIMIC

[†] Estimates vary with the assumptions employed. A lengthy discussion is provided in the text and for more discussion see Schneider and Savasan (2007).

Table 1 exhibits the results of some studies using averages over the periods under consideration for the size of the shadow economy in Turkey. Kasnakoglu (1993) and Yayla (1995) use two different benchmark years in which the 'unrecorded' economy is assumed to be nonexistent or negligible. In 'base I', they use 1973 (for the period from 1968 to 1980) and 1987 (for the period from 1981 to 1990) as benchmark years. They are 1975 and 1987 for 'base II'. Kasnakoglu reports three different sets of estimates for each base. In each base, estimates differ because of the assumptions with respect to k_u , the ratio of currency to demand deposits in the underground sector. In the first case of both bases, it is assumed that currency is the exclusive medium of exchange in the 'unobserved' sector. Under this assumption, demand deposits in the sector approach zero, therefore the ratio of currency to demand deposits approaches infinity. In the second case, this assumption is relaxed so that three-fourths of the 'unreported transactions are made by currency and the rest is paid by means of demand deposits in which case $k_u=3$. In the third case, it is assumed that two-thirds of the unreported transactions are paid by cash and the rest by means of demand deposits in which case $k_u=2$. Yayla (1995), in addition to these assumptions on k_u , assumes that four-fifths of the unreported transactions are made in cash and the rest by other means in which case $k_u=4$. Therefore, he reports eight different estimation results. As a result, the estimates are sensitive not only to the choice of benchmark year but also to the value of k_u . The value of k_u can be determined by the statistical surveys which have not yet undertaken. Since the authors do not discuss which model is preferred we choose to report averages of all methods. Also, we think that this makes it more obvious that the currency ratio method can only provide rough approximations to the size of the shadow economy.

In their currency demand approaches, Kasnakoglu (1993) and Yayla (1995) provide four different selected models: log and semi-log models with different independent variables. In their models, they use minimum tax rate (the years 1963 and 1968 which had the minimum average tax rates as the base years in Kasnakoglu and Yayla, respectively) and zero taxation assumptions. Their estimates differ to some extent depending on the models and the assumptions on the tax variable based either on the difference between present level of taxes and zero tax level or on the present level of taxes and the minimum tax level. As a result, they report a large number of tables presenting the outcomes of each model with no mentioning of the preferred one. Again, instead of reporting one among those we choose to report averages of all results.

In tax auditing approach, Temel *et al.* (1994) estimate two sets of estimates of the shadow economy. In the first, they take 'unrecorded income' as the gap between taxes paid and taxes to be paid. They divide taxes to be paid to audited tax liability and multiply this ratio with the amount of tax receipts to find the evaded tax. They then multiply average tax burden (the ratio of total taxes to gross domestic product) with the evaded tax to find the unreported income. In other version, they take the ratio of the gap between taxes paid and taxes to be paid to auditing rate to find income not taxed. This approach can only estimate the audited taxpayers' compliance, and audits usually target semi-reported income. As a result, income not reported at all or people active only in the shadow sector would not be covered in this approach. The estimates from tax auditing reported by Temel *et al.* (1994)

and Us (2004) indicate that the shadow part of economy is more than or as much as the official part and it fluctuates a lot in time. Hence, we suspect that tax auditing targets those leaving traces of unreported income behind and shows, to some extent, the efficiency of tax inspection mechanisms in time rather than changes in the shadow economy. Karanfil and Ozkaya (2007) follow a somewhat different road and estimate “true” GDP from environmental variables (CO_2 emission and forest area) together with some economic variables and using Kalman filter technique. They interpret the difference between these true GDPs and official ones as unrecorded economy. Their estimates and MIMIC estimates have similar trends after mid-1980s. However, contrary to MIMIC results, they estimate very low shadow economy before liberalization. Table 1 reports the estimates from DYMIMIC model, a version of MIMIC where the lags of the shadow economy are also included as explanatory variable, results of which indicate that the shadow economy in Turkey is growing but at a slower rate.

We can draw three general remarks from the table. *First*, the findings differ considerably not only due to the methods employed but also due to the assumptions made by the authors. For example, the findings of Kasnakoğlu (1993) using currency ratio approach vary between 3% and 8.96% of “official” GDP (average values over the period 1968-1990) and her estimates using currency demand approach range from 4.2% to 13.4% of “official” GDP (average values over the period 1963-1990) depending on the assumptions and benchmark year chosen. The findings from Yayla (1995) vary between 5.6% and 14.7% in currency ratio method and between 5.7% and 12.9% in currency demand method. The average values of the estimates of the size of the shadow economy by Ögünç and Yılmaz (2000) from currency ratio and currency demand approaches is 16% and 15%. The average in Çetintaş and Vergil (2003) using currency demand approach is 24.7%. We observe similar variation in the average values from transactions and discrepancy methods. In transactions method, average value over the entire period (1970-1992) in Temel *et al.* (1994) is 10.85%. It is 32.89% in Yayla (1995). The averages in Temel *et al.* (1994) and Ögünç and Yılmaz (2000) are 2.25% and -1.18%. As discussed in Ögünç and Yılmaz (2000), the discrepancy method is not a reliable one in estimating the size of shadow economy in the countries like Turkey where a high tendency for saving instruments such as foreign exchange and gold exists. But in any case, it is harder to comment on the differences in the findings that exist.

Second, Table 1 presents averages of the estimates over the period from 1988 and 1990. These values are more comparable since they cover the same three-year period. Three-year averages for some methods with different assumptions are the same. For example, three-year averages from currency ratio approach of Kasnakoğlu (1994) repeat 12.6% and 20.4%. However, we still observe very high variations for the three-year averages between methods for the most of cases. Production of the numbers with huge gaps can be considered normal to some extent since the methods are likely to capture different aspects of the shadow economy. However, very high variation among the averages of the estimates of the same method by the same author(s) under different assumptions show the estimates’ dependency to the assumptions which are poorly justified or sometimes not justified at all.

Third, some methods produce zero or negative estimates of the shadow economy for some years. As seen in Table 1, unreasonable estimates of zero or negative shadow

economy are produced by methods such as the currency ratio, discrepancy and physical input approaches.

In sum, the picture presented in Table 1 clearly indicates that the methods in estimating the size of shadow economy are still problematic. The estimations of the size and of the development of the shadow economy “produce” quite different results. Even though the idea that all economies have dual structure is well known and accepted fact those seeing the importance of analyzing this phenomenon face the still unresolved estimation problem right at the beginning.

The discussion above presents the difficulties but it does not mean the profession should distance itself from the estimation of the shadow economy completely. First, the estimates are better than guesstimates in most of the cases since they produce some estimates that can be further analyzed. Second, even though the estimates are different in absolute terms the trends are similar. Many studies presented in Table 1 agree that the size of the shadow economy in Turkey grows and most of the time they agree on the rate of growth of the shadow economy to some extent. As Dixon (1999) notes there are two aspects to economy, the recorded and the unrecorded economy. Complete understanding of the economy requires one to know both sides of the story. To him, as long as the published GDP continue to fail to adjust for the shadow economy, estimating the size of the shadow sector would continue to attract some attention from researchers.

Table 2: The Size of the Shadow Economy in Turkey (DYMIMIC Estimates)

Year	1999	2000	2001	2002	2003	2004	2005
Shadow Economy (% of Official GDP)	32.1	32.7	33.2	33.8	34.6	35.0	35.1

Source: Schneider and Savasan (2007)

Table 2 presents the more up-to-date estimates. It predicts that the shadow economy is growing but at a decreasing rate. This implies that economic stability and the reforms undertaken during the accession period to European Union have helped reduce the rate of growth of the shadow economy in Turkey. In what follows, some of the findings of this study with respect to sectoral aspects of the shadow economy is presented.

THE SHADOW ECONOMY: THE FIRM AND THE PRA PERSONNEL PERSPECTIVES

The Textile Sector in Turkey

The Turkish textile sector plays important roles in employment, production, and export. The sector's share in the registered employment is about 11%. When informal employment is taken into account the sector's share in employment goes up to 20% from 11% (Varol, 2005: 1-12). If these estimates have some value (considering the difficulties involved in estimating) informal employment is somewhere around 50% of the total employment in

the sector. The sector's share in GDP has been more than 10% for a long time. According to DPT, the Planning Institute of Turkey, textile sector has assumed a high share of the total export in the country ranging from 25% in 1982 to 42% in 1997 (Report by the Textile Commission, 2001: 12). Some other numbers also show the sector's role in export: Turkey's textile related export was about 7.5% of GDP in 2003 (IMF Country Report, No. 05/ 163, May 2005: 35). Besides the labor-intensive technology in the sector, its ownership structure (mostly family owned and operated), its size (mostly small and medium sized firms) one more feature it possesses makes the sector in Turkey a good choice in studying shadow economy: The value-added tax has been reduced to 8% from 18%.

To our knowledge, there are few studies dealing with the sectoral aspects of the shadow economy, specifically with the shadow part in the textile sector. The study by Savasan and Schneider (2006) aims to unveil the determinants of the decision to hire informally. High informal employment in any sector is a result of many factors. In their study looking at the firm side of the story they conclude that the skill structure of the employees, perceived penalty scheme, and the size of the firms in the sector are important factors affecting the firm's decision to hire informally. Koban *et al.* (2006) compare shadow and official parts in the retail sector in Turkey. They find that informal hiring is less among retailers in organized malls when compared with traditional retailers and that high VAT (value-added tax) rates encourage consumers not to ask for receipts and shop for lower prices as much as evaded VAT tax. In its 2006 study, SAM Research and Consultancy finds that textile retailers engage in more shadow economic activities when compared with some other retailers such as general retail stores and food retailers. SAM's study calculates indices for different aspects of the shadow economy such as undocumented sales, undocumented purchases, informal hiring, and employees with underreported wages. Calculated indices indicate that the retailers in the textile sector outweigh other retailers in all these aspects.

Sectoral Shadow Economies in Turkey: The Participants' Perspectives

To link the findings above to the findings of this research project, in what follows, we present firm and the PRA personnel perspectives on the shadow economy. Both the taxpayers and the PRA personnel are asked about some aspects of the shadow economy in Turkey. They are asked which sector they think has the highest shadow part. Hence, this section does not present the estimates of the sectoral shadow economies; it just ranks the sectors with respect to their shadow parts using information from the interviewees from the firms and the PRA personnel. They are also asked to rank the likely causes giving rise to shadow economy in Turkey and the ways to fight it.

The firms and the PRA personnel are asked to "identify first three sectors in which the shadow part is big", the results of which are displayed in Tables 3 and 4. Doctors and lawyers are listed as the occupational group having the biggest shadow part. (Other) Service sector (restaurants, hairdressers, entertainment sector, hotels etc.) is listed as the second sector having the highest shadow part. These findings make sense because the service sector produce intangible goods making it easier for the related sectors to exchange them without any (right) documentation. Real estate, jewellery and construction are the sectors ranked among the first five sectors having the highest shadow parts. It should be

noted, however, that the participants are asked to rank the sectors in accordance with their shadow parts. This is different from the sizes of the shadow parts and their share in the whole economy. That is, if the sector's share in the economy is very low the shadow part would not mean much in the shadow economy in Turkey. The second and, for the purpose of this research, more important issue to take note is that if those engaging in the shadow economic activities such as doctors, attorneys and jewelers were high income earners the taxpayers would resist taxation more and see the Revenue Administration as ineffective or even discriminatory.

Table 3: The Sectors in Which the Shadow Parts are Big: The Firm Perspective

"Identify three sector in which the shadow part is big"	Doctor-Lawyer	Service	Real Estate	Jewellery	Construction	Furniture-Decoration	Ready-made
First	25.5	28.3	3.9	9.4	12.6	2.9	5.7
Second	14.6	9.0	9.9	16.4	13.6	6.7	7.6
Third	6.8	8.2	23.3	11.1	7.6	9.6	4.9
Total	46.9	45.5	37.0	36.9	33.8	19.3	18.3
100-Total	53.1	54.5	63.0	63.1	66.2	80.7	81.7
"Identify three sector in which the shadow part is big"	Food production	Textile manufacturing	Transportation-Freight	Agricultural Production	Mining	Telecommunication	Other
First	1.1	4.7	1.2	1.1	1.2	-	0.3
Second	6.7	4.7	3.1	1.9	1.3	.9	-
Third	7.6	4.4	5.9	2.7	1.1	.8	0.3
Total	15.4	13.8	10.2	5.6	3.6	1.7	0.5
100-Total	84.6	86.2	89.8	94.4	96.4	98.3	99.5

The readymade and textile manufacturing are listed by 18% and 14% of the participants as the seventh and the ninth sectors in which the shadow parts are high. However, this result should be taken with some caution since they are derived from the interviews in the textile sector. As noted above, even if they are ranked behind the textile sector's share in the economy calls for attention especially for informal hiring.

The PRA personnel are asked "to identify, to their professional experience, three sectors in which the shadow parts are big". Their rankings of the first two are the same as the firms' rankings. Doctor-lawyer group and (other) service sector are ranked as the first two sectors having big shadow parts. Real estate, jewellery and construction are also ranked in the first five with changing order. One important difference between the PRA personnel and the firms is on their rankings of the textile sector. Contrary to the firms putting textile manufacturing behind as the ninth the PRA personnel rank it as the sixth sector in which the shadow part is big.

Table 4: The Sectors in Which the Shadow Parts are Big: The PRA Personnel Perspective

"Identify three sector in which the shadow part is big"	Doctor-Lawyer	Service	Construction	Real Estate	Jewellery	Textile Manufacturing	Readymade
First	24.4	25.1	16.2	9.6	8.4	6.9	2.8
Second	21.4	11.8	15.4	11.1	11.4	6.5	5.4
Third	9.7	9.5	12.7	23.3	10.1	5.6	6.3
Total	55.4	46.4	44.3	44.0	29.9	18.9	14.6
100-Total	44.6	53.6	55.7	56.0	70.1	81.1	85.4
"Identify three sector in which the shadow part is big"	Furniture-Decoration	Transportation-Freight	Agricultural production	Food Production	Mining	Telecommunication	Other
First	.8	.8	1.2	.4	.1	.5	.9
Second	4.4	2.2	2.8	2.1	.8	.4	.5
Third	5.2	4.7	3.1	3.2	1.3	.6	.9
Total	10.4	7.6	7.1	5.7	2.2	1.6	2.3
100-Total	89.6	92.4	92.9	94.3	97.8	98.4	97.7

The Causes of the Shadow Economy in Turkey

The firms are asked to rank three most important causes of the shadow economy in Turkey. 54% of the firms list excessive tax burden as one of the first three causes. 38% list economic crises and 30% list injustices in taxation as one of the first three causes of the shadow economy. The survey has undertaken at the time during which the current global economic crisis hit the economy hard. Thus, economic crises being the second important cause would be due cyclical developments. The same applies for the finding that the survival struggle as being one of the important causes of the shadow economy. The firms list naïve penalty scheme as the fifth cause of the shadow economy. The three of the first five causes, according to the firms, are related to taxation related issues and two are related to economic situation. The causes that can be analyzed under the heading the attitude toward government and tax administration such as corruption, inadequate auditing, bureaucracy are put relatively behind the list. This is good news for the Revenue Administration. However, as noted above, the environment in which the survey was undertaken calls for careful assessment of these results.

Table 5: The Causes of the Shadow Economy in Turkey: The Firm Perspective

"What are the three most important factors giving rise to the shadow economy in Turkey"	Excessive tax burden	Economic crises	Injustice in taxation	Struggle of the firms to survive	Naïve penalties	Existence of small sized firms	Corruption in public offices
First	24.9	18.6	5.3	5.7	9.1	12.8	2.7
Second	19.1	11.4	13.4	7.5	10.0	3.2	6.1
Third	10.2	8.0	11.4	16.3	5.6	3.3	9.8
Total	54.1	38.0	30.1	29.5	24.7	19.4	18.6
100-Total	45.9	62.0	69.9	70.5	75.3	80.6	81.4
"What are the three most important factors giving rise to the shadow economy in Turkey"	Inadequate auditing	Cash usage in transactions	Bureaucracy	Complexity of tax regulations	Inadequacy of public services	Inadequate guidance for taxpayers	Other
First	2.4	4.1	6.1	2.4	1.2	.8	.3
Second	6.1	5.9	3.1	4.7	3.9	1.5	.3
Third	7.9	3.3	3.6	4.5	5.5	4.3	.7
Total	16.4	13.4	12.8	11.6	10.6	6.6	1.2
100-Total	83.6	86.6	87.2	88.4	89.4	93.4	98.8

The PRA personnel put inadequate auditing, tax burden and naïve penalty scheme at the top of the list. All are related to taxation. However, the fact that at least half of the PRA personnel interviewed are tax auditors and inspection officials might affect this outcome. Interestingly, the PRA personnel see the complexity of tax regulations as the seventh important cause while the firms see it as the eleventh important cause.

Table 6: The Causes of the Shadow Economy in Turkey: The PRA personnel Perspective

"What are the three most important factors giving rise to the shadow economy in Turkey"	Inadequate auditing	Excessive Tax Burden	Naïve penalty scheme	Unjust tax system	Cash usage in transactions	Economic crises	Complexity of tax regulations
First	13.7	19.8	13.6	6.2	9.2	8.7	2.8
Second	18.0	15.7	17.9	12.3	5.3	4.5	7.3
Third	12.6	7.6	9.6	14.2	5.6	6.1	8.2
Total	44.3	43.1	41.1	32.8	20.1	19.3	18.3
100-Total	55.7	56.9	58.9	67.2	79.9	80.7	81.7
"What are the three most important factors giving rise to the shadow economy in Turkey"	Existence of small sized firms	Bureaucracy	Inadequate guidance for taxpayers	Corruption in public offices	Struggle of the firms to survive	Inadequacy of public services	Other
First	7.1	4.1	2.5	2.8	2.1	1.2	3.6
Second	2.2	4.7	2.7	2.7	2.2	.5	.3
Third	4.4	4.3	6.7	5.8	4.8	3.0	1.8
Total	13.7	13.1	11.9	11.4	9.1	4.7	5.7
100-Total	86.3	86.9	88.1	88.6	90.9	95.3	94.3

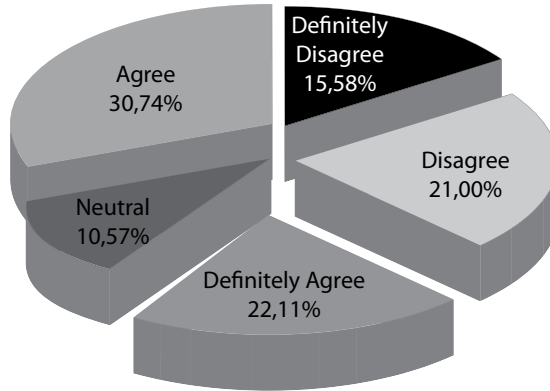
In sum, even though, there are some differences in the opinions of the firms and the PRA personnel (might be due to the effects of the global economic crisis and occupational sensitivities) there are some agreements in rankings of the causes of the shadow economy. Among them are excessive tax burden, naïve penalty scheme and injustice in taxation.

TAX ETHICS

Whether tax evasion is found to be understandable is taken as a measure of tax ethics. If the society mostly finds tax evading activities understandable and/or socially acceptable then tax evasion becomes easier to undertake. Using Likert scale the firms and the PRA personnel asked whether “they find tax evasion understandable when they evaluate the Turkish Tax System and government activities. A five-point scale from “definitely agree” to “definitely disagree” measures the respondent’s participation to the statement “when I take tax system and public expenditures together I find tax evasion **understandable**”. The interviewee stating that he or she “definitely disagrees” is more intolerant to tax evasion than one stating that he or she “disagrees”. However, we do not know what the distance between the two is. That is, we cannot measure absolute gap between the two and state it with a unit of measurement. Thus, the Likert scaling provides ordinal level data. These data compiled via surveys on the firms and the PRA personnel will be analyzed using frequency graphs/tables, cross-tables, and Spearman rank correlations.

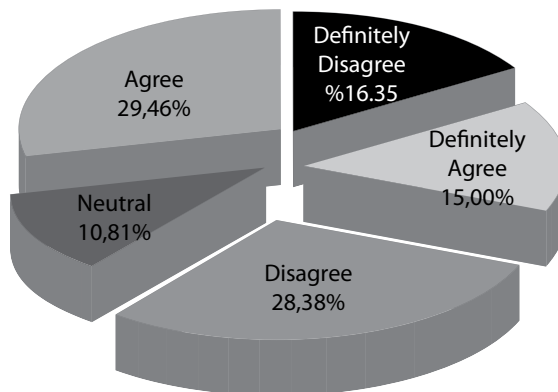
The Attitudes of the Firms and the PRA Personnel toward Tax Evasion

The frequencies of the interviewees from the firms finding tax evasion understandable are displayed in Graph 14. More than half of the participants from the firms find tax evasion understandable when they evaluate the tax system and government spending together. Those against tax evasion is only about 37%.



Graph 14: The Firms' View on Tax Evasion

Graph 15 presents the frequencies for the PRA personnel. About 44% of the PRA personnel find tax evasion understandable to some extent. This is a little lower than the frequency for the firms but it indicates that the Turkish society, including those responsible for the tax regime, do not always object to tax evading activities.

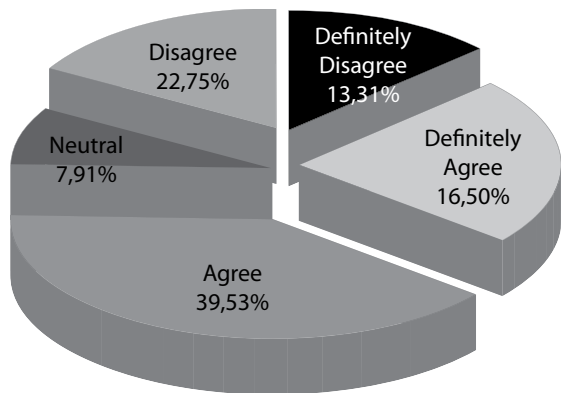


Graph 15: The PRA personnel's View on Tax Evasion

The taxpayers and the PRA personnel are in quite an agreement. This affects the auditors' aspiration negatively. Moreover, those who get caught will not feel much pressure.

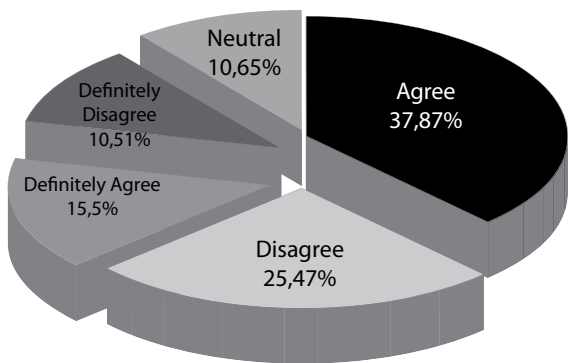
The Attitudes of the Firms and the PRA Personnel toward Informal Hiring

Informal hiring as a form of the shadow economic activities are known to be high in Turkey, and specifically, in the textile sector. The firms and the PRA personnel are asked whether they find informal hiring understandable when they take the burden on employment and competitive environment together. About 56% of the firms find it understandable to some degree. This percentage is higher than those who find tax evasion understandable and it implies that the textile sector’s labor-intensive technology creates more reaction to the burden on employment.



Graph 16: The Firms' View on Informal Hiring

The percentage of the PRA personnel finding informal hiring understandable is close to the percentage of the firms finding it understandable. When compared the gap between the firms and the PRA personnel for tax evasion (about 7%), the gap between the two groups of interviewees is very small (only 2%). This could be due to the fact that the PRA personnel are more sensitive to tax evasion.



Graph 17: The PRA personnel's View on Informal Hiring

In sum, we can conclude that both tax evasion and informal hiring are common in Turkey and those who engage in such activities will not receive much negative reaction from the society (including public officials).

Comparison between Tax Evasion and Informal Hiring

To see whether the firms and the PRA personnel distinguish between the two unlawful activities they are asked to reveal their agreement level with the statement “informal hiring is more immoral than evading taxes”. We can expect that the direct effects of informal employment on uninsured workers and their families make people consider it more immoral. The effects of tax evasion could be heavier or not but are more anonymous or collective. 55% of the firms and 49% of the PRA personnel find informal hiring more immoral. This again indicates that the PRA personnel’s stance against tax evasion is relatively more severe.

Table 7: Comparison of the Attitudes toward Informal Hiring and Tax Evasion (with Tax Evasion)

The Firms		“Informal hiring is more immoral than evading taxes”					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	24.8%	36.9%	19.1%	15.3%	3.8%	100.0%
	Agree	11.0%	42.5%	17.4%	26.0%	3.2%	100.0%
	Neutral	14.5%	23.7%	22.4%	30.3%	9.2%	100.0%
	Disagree	7.3%	42.4%	20.5%	24.5%	5.3%	100.0%
	Definitely Disagree	43.8%	24.1%	10.7%	12.5%	8.9%	100.0%
Total		18.7%	36.4%	17.9%	21.7%	5.3%	100.0%
Spearman Rank Correlation Coefficient: -0.006 (std. Error: 0.04). Not significant							
The PRA Personnel		“Informal hiring is more immoral than evading taxes”					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	31.2%	23.9%	5.5%	19.3%	20.2%	100.0%
	Agree	15.2%	41.9%	13.4%	21.7%	7.8%	100.0%
	Neutral	10.4%	33.8%	28.6%	18.2%	9.1%	100.0%
	Disagree	7.4%	36.6%	16.3%	27.2%	12.4%	100.0%
	Definitely Disagree	15.3%	26.3%	11.0%	28.0%	19.5%	100.0%
Total		14.9%	34.3%	14.2%	23.5%	13.0%	100.0%
Spearman Rank Correlation Coefficient: 0.131 (std. Error: 0.04). Significance Level: 1%							

The percentage of the PRA personnel not in agreement with the statement is 10% higher than that of the firms. 62% of those finding tax evasion understandable find informal hiring

more immoral. The percentage for the PRA personnel finding tax evasion understandable is about 55%. These numbers suggest that the firms are more sensitive to informal hiring as it affects their employees and the families of the employees more directly.

The cross-table between the variable measuring the difference between observed tax evasion and informal hiring and the variable measuring the attitude toward informal hiring is formed. As seen in Table 8, 57% of the firms finding informal hiring understandable find informal hiring more immoral than tax evasion. The percentage goes up by 2% in the PRA personnel. Spearman rank correlation coefficient is found to be negative but insignificant in the firms and positive and significant at 1% level in the PRA personnel.

Table 8: Comparison of the Attitudes toward Informal Hiring and Tax Evasion (with the Attitude toward Informal Hiring)

The Firms		"Informal hiring is more immoral than evading taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding informal hiring understandable	Definitely Agree	33.9%	22.9%	22.0%	16.9%	4.2%	100.0%
	Agree	8.8%	47.3%	16.3%	23.3%	4.2%	100.0%
	Neutral	15.8%	33.3%	21.1%	26.3%	3.5%	100.0%
	Disagree	11.0%	36.0%	20.7%	26.2%	6.1%	100.0%
	Definitely Disagree	44.8%	24.0%	11.5%	10.4%	9.4%	100.0%
Total		18.8%	36.5%	18.0%	21.4%	5.3%	100.0%
Spearman Rank Correlation Coefficient: -0.009 (std. Error: 0.041). Not significant							
The PRA Personnel		"Informal hiring is more immoral than evading taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding informal hiring understandable	Definitely Agree	30.7%	28.1%	5.3%	18.4%	17.5%	100.0%
	Agree	12.5%	38.6%	16.4%	23.6%	8.9%	100.0%
	Neutral	16.9%	31.2%	28.6%	18.2%	5.2%	100.0%
	Disagree	7.1%	39.9%	10.9%	26.2%	15.8%	100.0%
	Definitely Disagree	18.7%	18.7%	13.3%	26.7%	22.7%	100.0%
Total		15.1%	34.4%	14.3%	23.2%	13.0%	100.0%
Spearman Rank Correlation Coefficient: 0.124 (std. Error: 0.04). Significance Level: 1%							

The attitude toward tax can be measured by asking people to compare paying taxes with some other activities whose results are more direct and observed directly by taxpayers such as helping the poor, constructing mosques and water fountains or supporting soup kitchens for the poor. The perception of the interviewees on government expenditures affects the answers. If the taxpayers believe that government spendings are inefficient and

wasteful or directed to the areas not deemed necessary then they would prefer spending on some charities over paying taxes. One fourth of the interviewees believe that some charities are better than paying taxes. The percentage is much lower in relation to PRA personnel. Only about 7% of the PRA personnel find some charities preferable over paying taxes. It seems like those firms finding tax evasion understandable share the idea that charities are preferable over taxes considerably. 42% of those finding tax evading activities understandable think charities are preferable. It is interesting that about 28% of those firms intolerant to tax evasion find spending on charities preferable over paying taxes. Spearman rank correlation coefficient is found to be positive and significant at 1% level.

Table 9: Comparison of Paying Taxes and Spending on Some Charities

The Firms		"I think helping the poor, constructing mosques and water fountains or supporting soup kitchen for the poor are preferable over paying taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	17.9%	24.4%	18.6%	21.2%	17.9%	100.0%
	Agree	10.0%	17.6%	16.3%	44.3%	11.8%	100.0%
	Neutral	3.9%	23.7%	11.8%	42.1%	18.4%	100.0%
	Disagree	2.0%	9.9%	11.9%	53.6%	22.5%	100.0%
	Definitely Disagree	8.0%	2.7%	10.7%	22.3%	56.3%	100.0%
Total		9.1%	15.8%	14.5%	37.6%	23.0%	100.0%
Spearman Rank Correlation Coefficient: 0.331 (std. Error: 0.037). Significance Level: 1%							
The PRA Personnel		"I think helping the poor, constructing mosques and water fountains or supporting soup kitchen for the poor are preferable over paying taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	7.4%	5.6%	4.6%	22.2%	60.2%	100.0%
	Agree	5.1%	4.7%	6.1%	36.9%	47.2%	100.0%
	Neutral	1.3%	5.1%	7.6%	35.4%	50.6%	100.0%
	Disagree	1.0%	2.9%	3.4%	45.7%	47.1%	100.0%
	Definitely Disagree	1.7%	1.7%	4.1%	32.2%	60.3%	100.0%
Total		3.3%	3.8%	4.9%	36.3%	51.6%	100.0%
Spearman Rank Correlation Coefficient: 0.047 (std. Error: 0.037). Not significant							

Similarly, the firms and the PRA personnel asked whether "creation of more employment opportunities are preferable over paying taxes". To about 62% of the firms creation of more employment is more preferable. It goes up to 72% among those who find the tax evasion understandable. This rate is found to be 42% for the comparison between charity and tax ethics. This could be because the firms value direct economic effect of extra employment

more than indirect effect of charities. About 27% of the PRA personnel in the PRA believe creation of more employment is preferable. The fact that the percentage for the PRA personnel is much lower than that for the PRA personnel would affect the PRA personnel's performance positively. Nevertheless, it is interesting enough that at least one fourth of the PRA personnel prefer creation of employment over paying taxes. About 36% of those PRA personnel finding tax evasion “definitely” understandable believe in the importance of creation of more employment, not in paying taxes. Spearman correlation coefficients, although not high, are found to be significant at the conventional levels.

Table 10: Comparison of Paying Taxes and Employment Creating Activities

The Firms		“Creation of more employment opportunities is more preferable over paying taxes”					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	49.4%	22.8%	16.5%	7.6%	3.8%	100.0%
	Agree	21.3%	44.8%	12.2%	18.1%	3.6%	100.0%
	Neutral	15.8%	31.6%	31.6%	15.8%	5.3%	100.0%
	Disagree	9.9%	38.4%	13.9%	33.8%	4.0%	100.0%
	Definitely Disagree	45.5%	19.6%	10.7%	15.2%	8.9%	100.0%
Total		28.3%	33.3%	15.3%	18.4%	4.7%	100.0%
Spearman Rank Correlation Coefficient: 0.152 (std. Error: 0.04). Significance Level: 1%							
The PRA Personnel		“Creation of more employment opportunities is more preferable over paying taxes”					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	19.3%	16.5%	7.3%	27.5%	29.4%	100.0%
	Agree	8.8%	21.4%	16.3%	42.3%	11.2%	100.0%
	Neutral	6.4%	26.9%	17.9%	24.4%	24.4%	100.0%
	Disagree	4.3%	18.3%	15.9%	45.7%	15.9%	100.0%
	Definitely Disagree	5.0%	11.7%	10.0%	33.3%	40.0%	100.0%
Total		8.2%	18.8%	14.0%	37.7%	21.4%	100.0%
Spearman Rank Correlation Coefficient: 0.15 (std. error: 0.039). Significance Level: 1%							

The relationship between “finding informal hiring understandable” and “preferring employment creation over paying taxes” can be analyzed using Table 11 below. 48% of those finding informal hiring “definitely understandable” and 21% of those finding it “understandable” believe that creation of employment is preferred over paying taxes. That is more than two third of those finding informal hiring understandable to some extent find creation of employment preferable. This is less than 40% for the PRA personnel. We can speculate that for those believing the importance of creation of employment hiring

formally or informally is a secondary issue. Spearman rank correlation coefficient found to be positive and significant at the conventional levels.

Table 11: Comparison of Informal Hiring and Employment Creating Activities

The Firms		"Creation of more employment opportunities is more preferable over paying taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding informal hiring understandable	Definitely Agree	47.5%	21.2%	21.2%	5.9%	4.2%	100.0%
	Agree	25.6%	43.9%	10.9%	16.8%	2.8%	100.0%
	Neutral	19.3%	36.8%	19.3%	22.8%	1.8%	100.0%
	Disagree	11.0%	30.5%	19.5%	32.9%	6.1%	100.0%
	Definitely Disagree	44.8%	19.8%	12.5%	12.5%	10.4%	100.0%
Total		27.9%	33.3%	15.4%	18.6%	4.7%	100.0%
Spearman Rank Correlation Coefficient: 0.164 (std. Error: 0.039). Significance Level: 1%							
The PRA Personnel		"Creation of more employment opportunities is more preferable over paying taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding informal hiring understandable	Definitely Agree	16.8%	22.1%	9.7%	28.3%	23.0%	100.0%
	Agree	4.3%	22.2%	13.3%	43.7%	16.5%	100.0%
	Neutral	10.5%	13.2%	23.7%	34.2%	18.4%	100.0%
	Disagree	5.3%	17.6%	18.2%	37.4%	21.4%	100.0%
	Definitely Disagree	15.4%	12.8%	5.1%	30.8%	35.9%	100.0%
Total		8.3%	19.1%	14.2%	37.4%	21.0%	100.0%
Spearman Rank Correlation Coefficient: 0.081 (std. Error: 0.04). Significance Level: 5%							

The Factors Affecting Tax Ethics and Tax Evasion

There are a number of factors affecting the tax ethics of the taxpayers. This section deals with the relationships between these factors and the tax ethics.

Prevalence of Tax Evasion

Table 12 presents the findings between tax ethics and the prevalence of tax evasion. About 55% of the participants from the firms agrees to some extent with the statement that "I know no one around me who never evades taxes". Those who do not agree with the statement constitute less than one third of the participants. This implies that tax evasion is very common in Turkey. Spearman-ran correlation coefficient is 0.45 and significant at 1% level. About 60% of the PRA personnel believes that everybody evades taxes, a little more than the percentage for the firms. Again, the correlation coefficient is positive and significant at 1% level. That is, tax ethics and the prevalence of tax evasion are correlated.

Table 12: Prevalence of Tax Evasion and Tax Ethics

The Firms		"I know no one around me who never evades taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	37.6%	47.8%	4.5%	7.0%	3.2%	100.0%
	Agree	9.5%	50.2%	15.4%	20.8%	4.1%	100.0%
	Neutral	21.1%	23.7%	19.7%	27.6%	7.9%	100.0%
	Disagree	7.4%	34.2%	21.5%	28.2%	8.7%	100.0%
	Definitely Disagree	6.3%	5.4%	27.7%	22.3%	38.4%	100.0%
Total		15.9%	36.5%	16.6%	20.3%	10.6%	100.0%
Spearman Rank Correlation Coefficient: 0.459 (std. Error: 0.032). Significance Level: 1%							
The PRA Personnel		"Everybody evades taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	45.0%	19.8%	1.8%	13.5%	19.8%	100.0%
	Agree	22.5%	40.8%	6.4%	25.2%	5.0%	100.0%
	Neutral	17.5%	50.0%	8.8%	18.8%	5.0%	100.0%
	Disagree	16.7%	36.2%	7.6%	27.1%	12.4%	100.0%
	Definitely Disagree	26.4%	22.3%	8.3%	20.7%	22.3%	100.0%
Total		24.3%	34.3%	6.6%	22.6%	12.2%	100.0%
Spearman Rank Correlation Coefficient: 0.136 (std. Error: 0.04). Significance Level: 1%							

(Perceived) Detection Possibility

About 36% of the firms believe that detection possibility is very high. This percentage goes down to 21% in the PRA personnel. What is important, however, is the detection possibility as perceived by the taxpayers.

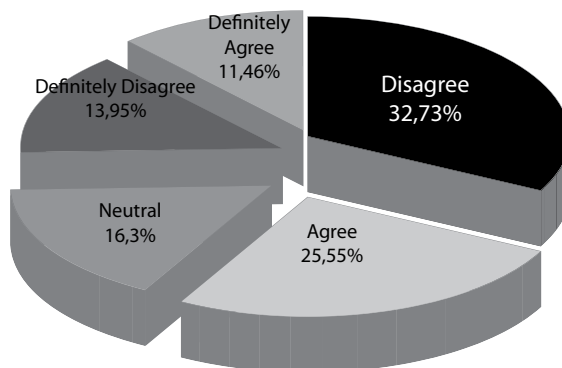
Table 13: Tax Ethics and Perceived Detection Possibility

The Firms		"I think people who evade would most likely get caught"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	7.1%	36.5%	17.3%	29.5%	9.6%	100.0%
	Agree	1.8%	36.2%	14.9%	36.7%	10.4%	100.0%
	Neutral	7.9%	21.1%	23.7%	40.8%	6.6%	100.0%
	Disagree	6.0%	28.5%	14.6%	41.7%	9.3%	100.0%
	Definitely Disagree	17.0%	12.5%	11.6%	25.0%	33.9%	100.0%
Total		6.8%	29.3%	15.8%	34.8%	13.3%	100.0%
The PRA personnel		"I think people who evade would most likely get caught"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	7.3%	15.5%	8.2%	35.5%	33.6%	100.0%
	Agree	3.2%	13.3%	7.8%	56.0%	19.7%	100.0%
	Neutral	7.6%	19.0%	8.9%	51.9%	12.7%	100.0%
	Disagree	5.3%	15.9%	9.1%	54.8%	14.9%	100.0%
	Definitely Disagree	3.3%	22.5%	6.7%	45.8%	21.7%	100.0%
Total		4.9%	16.5%	8.2%	50.5%	20.0%	100.0%

The fact that the PRA personnel perceive the detection possibility lower than the firms bears different explanations. On one hand, it could be related to occupational care. On the other, the PRA personnel's belief that the reasons such as inadequate inspection officials and lack of political will might make them think that their hands are tied to fight tax evasion.

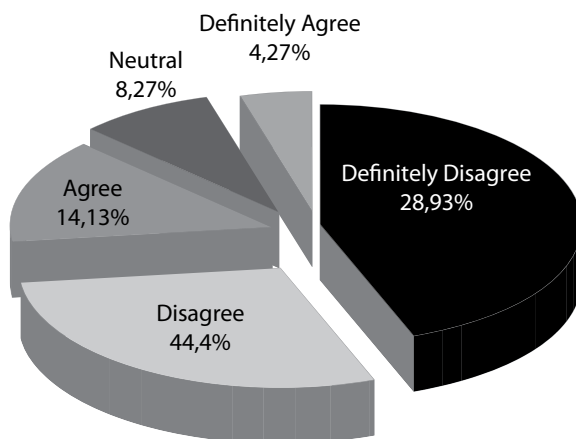
Deterrence of the Penalty Scheme

About 47% of the firms do not believe that "tax penalties are powerful enough to deter tax cheaters". The percentage of those who believe the penalty scheme deter tax evaders is 10% lower.



Graph 18: Deterrence of the Penalty Scheme: The Firm Perspective

As in the detection possibility, the percentage of those PRA personnel believing the penalty scheme is deterrent is quite low. Only about 18% believe that “tax penalties are powerful enough to deter tax cheaters”.



Graph 19: Deterrence of the Penalty Scheme: The PRA Personnel Perspective

The Society's Reactions to Tax Evasion

To get the society's reactions to tax evasion, the firms are asked whether they “condemn those who evade taxes” and the PRA personnel are asked whether they think “the society condemns those who evade taxes”. Although the percentage of the firms stating “definitely agree” is lower than that stating “agree”, overall, about 74% of the firms state that they condemn tax evaders. Of those who do not find tax evasion understandable 85% condemn tax evaders compared with 62% of those finding tax evasion understandable. The PRA personnel do not think the society reacts to tax evaders. Only about 16% of the PRA personnel think the society condemns tax evaders.

Table 14: Tax Ethics and Society's Reactions to Tax Evaders

The Firms		"I condemn those who evade taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	42.4%	20.9%	12.0%	16.5%	8.2%	100.0%
	Agree	15.1%	57.5%	16.0%	9.6%	1.8%	100.0%
	Neutral	34.7%	33.3%	16.0%	9.3%	6.7%	100.0%
	Disagree	25.7%	54.1%	6.1%	8.8%	5.4%	100.0%
	Definitely Disagree	73.2%	12.5%	3.6%	5.4%	5.4%	100.0%
Total		34.6%	39.0%	11.1%	10.3%	5.1%	100.0%
Spearman Rank Correlation Coefficient: -0.185 (std. Error: 0.041). Significance Level: 1%							
The PRA Personnel		"The society condemns those who evade taxes"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	8.5%	9.4%	6.6%	23.6%	51.9%	100.0%
	Agree	3.3%	8.6%	5.7%	49.8%	32.5%	100.0%
	Neutral	6.4%	7.7%	5.1%	50.0%	30.8%	100.0%
	Disagree	5.9%	12.8%	5.9%	38.9%	36.5%	100.0%
	Definitely Disagree	7.9%	11.4%	7.9%	37.7%	35.1%	100.0%
Total		5.9%	10.3%	6.2%	40.8%	36.8%	100.0%
Spearman Rank Correlation Coefficient: -0.068 (std. Error: 0.039). Significance Level: 10%							

Taxes as a Price for the Government Services

The firms are asked whether they think "the benefits they get from government expenditures and taxes they pay can be considered as fair trade". About 32% of the interviewees from the firms consider "taxes and government services as a fair trade". Those stating that they are neutral to the statement constitute quite a high percentage. About one fourth of the interviewees from the firms are undecided. About 43% of the PRA personnel consider the benefits from government services taxpayers receive are equivalent enough for taxes they pay.

Table 15: Tax Ethics and the Satisfaction of Taxpayers from Government Services

The Firms		“When I consider the taxes I pay as a price for the services I get from government such as infrastructure, education, and defense I can say this is a fair trade”					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	10.3%	15.4%	32.1%	18.6%	23.7%	100.0%
	Agree	6.4%	28.6%	20.9%	34.1%	10.0%	100.0%
	Neutral	5.3%	14.5%	30.3%	19.7%	30.3%	100.0%
	Disagree	12.6%	30.5%	17.9%	32.5%	6.6%	100.0%
	Definitely Disagree	19.8%	10.8%	24.3%	8.1%	36.9%	100.0%
Total		10.5%	21.8%	24.2%	24.8%	18.6%	100.0%
Spearman Rank Correlation Coefficient: -0.024 (std. error: 0.04). Not significant							
The PRA Personnel		“When we consider the taxes paid as a price for the government services such as infrastructure, education, and defense we can say this is a fair trade”					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	14.8%	25.0%	12.0%	18.5%	29.6%	100.0%
	Agree	8.2%	36.1%	16.3%	31.7%	7.7%	100.0%
	Neutral	12.7%	30.4%	21.5%	17.7%	17.7%	100.0%
	Disagree	4.3%	39.1%	15.9%	35.3%	5.3%	100.0%
	Definitely Disagree	14.9%	30.7%	22.8%	21.9%	9.6%	100.0%
Total		9.6%	33.8%	17.2%	27.7%	11.7%	100.0%
Spearman Rank Correlation Coefficient: -0.07 (std. error: 0.039). Significance Level: 10%							

Efficiency of Government Spendings

The PRA personnel are asked whether they think “the tax monies are spent efficiently”. The conviction of the PRA personnel on the efficiency of government spendings affects their performance on the job. Only 12% of them think tax monies are spent efficiently. This is much lower than those thinking the government services are good offsets for the taxes. There is some contradiction unless this can be interpreted as the PRA personnel believe that tax evasion is high and government services create benefits to the taxpayers good enough for the taxes paid.

Table 16: Tax Ethics and Efficiency in Government Spendings

The PRA personnel		"I believe that tax monies are spent efficiently by the government"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	8.4%	3.7%	4.7%	26.2%	57.0%	100.0%
	Agree	3.7%	7.9%	15.0%	52.3%	21.0%	100.0%
	Neutral	2.5%	10.1%	25.3%	45.6%	16.5%	100.0%
	Disagree	1.5%	9.2%	23.8%	46.6%	18.9%	100.0%
	Definitely Disagree	4.2%	9.2%	25.0%	35.0%	26.7%	100.0%
Total		3.7%	8.1%	18.7%	43.3%	26.2%	100.0%
Spearman Rank Correlation Coefficient: -0.162 (std. error: 0.039). Significance Level: 1%							

Complexity of the Tax System

About 74% of the participants from the firms agree with the statement that "tax regulations are too complex". Interestingly, the percentage of the PRA personnel believing the tax regulations are too complex is equally high. 83% of the PRA personnel agrees with the statement to some extent. This could be the result of the facts that the firms get help from professional accountants and that they may not know the details of the tax regulations. Moreover, we can speculate that the PRA personnel have unveiled agreement levels with the taxpayers' perspective on their mind. In any case, it is clear that there is some consensus about the complexity of the Turkish tax system. The Spearman rank correlation coefficients are significant at 1% level both in the firms and the PRA personnel.

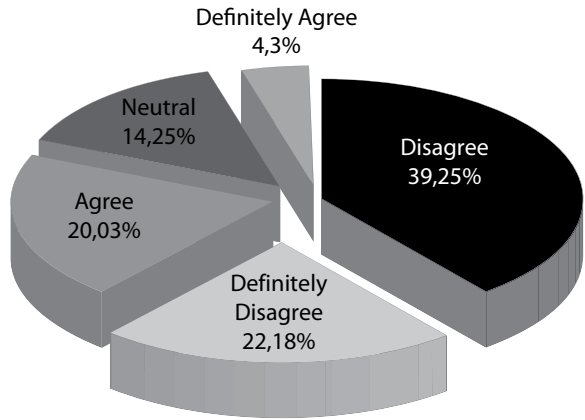
Table 17: Tax Ethics and the Complexity of the Tax System

The Firms		"Tax regulations are too complex"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	48.4%	38.9%	8.9%	3.2%	.6%	100.0%
	Agree	25.8%	48.9%	17.2%	6.8%	1.4%	100.0%
	Neutral	21.1%	50.0%	15.8%	10.5%	2.6%	100.0%
	Disagree	23.2%	45.7%	23.8%	6.6%	.7%	100.0%
	Definitely Disagree	30.4%	29.5%	23.2%	13.4%	3.6%	100.0%
Total		30.4%	43.1%	17.6%	7.4%	1.5%	100.0%
Spearman Rank Correlation Coefficient: 0.198 (std. error: 0.038). Significance Level: 1%							

The PRA personnel		"Tax regulations are too complex"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	59.1%	30.9%	1.8%	5.5%	2.7%	100.0%
	Agree	34.3%	50.5%	4.2%	3.7%	7.4%	100.0%
	Neutral	26.6%	59.5%	5.1%	6.3%	2.5%	100.0%
	Disagree	26.4%	51.0%	4.8%	13.0%	4.8%	100.0%
	Definitely Disagree	34.7%	44.1%	5.9%	8.5%	6.8%	100.0%
Total		35.0%	47.6%	4.4%	7.7%	5.3%	100.0%
Spearman Rank Correlation Coefficient: 0.158 (std. error: 0.038). Significance Level: 1%							

The Clearness of the Tax System

The PRA personnel are asked to reveal their agreement level with the statement that “the tax regulations are clear and comprehensible not to give opportunities for discriminatory behavior”. About one fourth of the PRA personnel are in agreement with this statement to some extent. Whereas, 61% of them disagree with the statement. This implies that the taxpayers would have troubles in their tax matters due to unclear regulations and that the PRA personnel with tendency to engage in discriminatory behaviors would find it easier.



Graph 20: The Clearness of the Tax System: The PRA Personnel Perspective

This implies that the taxpayers would have troubles in their tax matters due to unclear regulations and that the PRA personnel with tendency to engage in discriminatory behaviors could find it easier.

Perceived Tax Burden

We observe that the PRA personnel and the firms are in agreement that “the tax burden is too heavy”. About 90% of the firms and 71% of the PRA personnel agree with the statement. These percentages imply that the perception that the tax burden is too heavy is shared

considerably by the firms and the PRA personnel. As expected the agreement levels of those finding tax evasion understandable are in greater agreement with statement. Spearman correlation coefficients are positive as expected and significant at 1% level.

Table 18: Tax Ethics and Perceived Tax Burden

The Firms		"The tax burden is too heavy"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	58.6%	37.6%	2.5%	.6%	.6%	100.0%
	Agree	36.8%	54.1%	5.9%	2.3%	.9%	100.0%
	Neutral	43.4%	40.8%	5.3%	6.6%	3.9%	100.0%
	Disagree	26.7%	56.7%	7.3%	6.0%	3.3%	100.0%
	Definitely Disagree	57.1%	24.1%	9.8%	5.4%	3.6%	100.0%
Total		43.4%	44.9%	6.0%	3.6%	2.1%	100.0%
Spearman Rank Correlation Coefficient: 0.118 (std. error: 0.038). Significance Level: 1%							
The PRA Personnel		"The tax burden is too heavy"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding tax evasion understandable	Definitely Agree	43.1%	36.7%	3.7%	12.8%	3.7%	100.0%
	Agree	22.1%	56.7%	4.6%	13.8%	2.8%	100.0%
	Neutral	16.5%	50.6%	22.8%	10.1%		100.0%
	Disagree	11.6%	58.5%	10.6%	15.9%	3.4%	100.0%
	Definitely Disagree	16.8%	41.2%	15.1%	21.0%	5.9%	100.0%
Total		20.8%	51.0%	9.8%	15.0%	3.3%	100.0%
Spearman Rank Correlation Coefficient: 0.206 (std. error: 0.038). Significance Level: 1%							

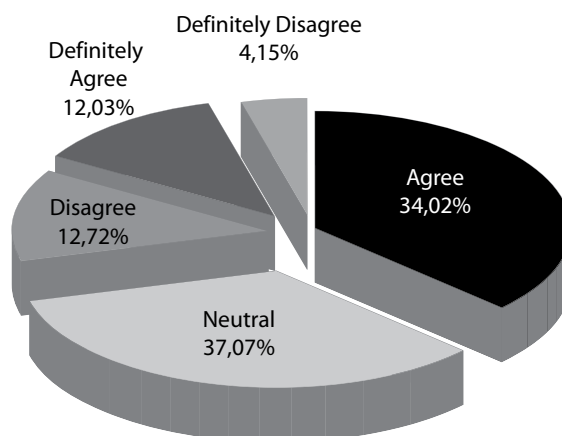
A similar question is searched the PRA personnel's and the firms' views on the burden on employment. About 87% of the firms and 76% of the PRA personnel agree with the statement that "the burden on employment is too high". These percentages are a little bit different from the percentages for the heaviness of the tax burden. Nevertheless, the view that the burden on employment is too high is shared considerably by the firms and the PRA personnel. The percentages are even higher, as expected, among those who find informal hiring understandable. Again, the calculated correlation coefficients are positive as expected and significant at 1% level.

Table 19: The Attitude toward Informal Hiring and the Perceived Burden on Employment

The Firms		"The burden on employment is too high"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding informal hiring understandable	Definitely Agree	55.9%	36.4%	4.2%	3.4%		100.0%
	Agree	33.1%	59.9%	4.9%	1.8%	.4%	100.0%
	Neutral	35.1%	42.1%	19.3%	1.8%	1.8%	100.0%
	Disagree	23.5%	53.1%	14.2%	5.6%	3.7%	100.0%
	Definitely Disagree	60.0%	24.2%	7.4%	8.4%		100.0%
Total		38.4%	48.3%	8.4%	3.8%	1.1%	100.0%
Spearman Rank Correlation Coefficient: 0.10 (std. error: 0.04). Significance Level: 1%							
The PRA Personnel		"The burden on employment is too high"					Total
		Definitely Agree	Agree	Neutral	Disagree	Definitely Disagree	
Finding informal hiring understandable	Definitely Agree	38.9%	43.4%	6.2%	8.0%	3.5%	100.0%
	Agree	18.9%	66.4%	7.5%	4.6%	2.5%	100.0%
	Neutral	6.5%	62.3%	22.1%	7.8%	1.3%	100.0%
	Disagree	12.4%	53.2%	14.5%	19.4%	.5%	100.0%
	Definitely Disagree	22.1%	41.6%	15.6%	13.0%	7.8%	100.0%
Total		19.4%	56.5%	11.5%	10.1%	2.6%	100.0%
Spearman Rank Correlation Coefficient: 0.219 (std. error: 0.039). Significance Level: 1%							

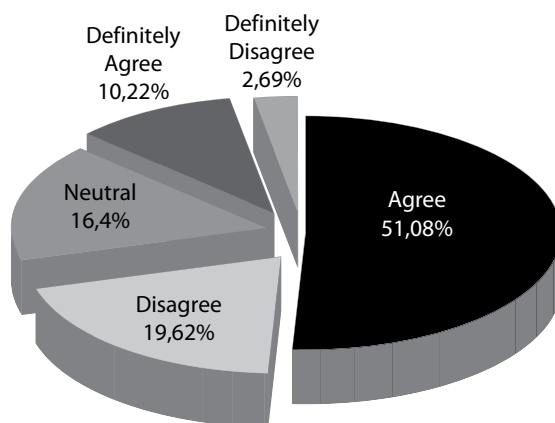
The Loopholes in the Tax System

"Is it very easy to reduce tax liability by utilizing tax loopholes?" 46% of the firms believe it is. As seen in Graph 21, more than one third of the firms are undecided about the statement.



Graph 21: The Loopholes in the Tax System: The Firm Perspective

As seen in Graph 22, 61% of the PRA personnel agree with the statement that "it is very easy to reduce tax liability by utilizing tax loopholes". The percentage here is higher than for the firms implying that the PRA personnel are more aware of the loopholes in the system.



Graph 22: The Loopholes in Tax System: The PRA Personnel Perspective

It is observed that 37% of the firms are neutral to the statement and 46% (15% lower than the percentage for the PRA personnel) agree with it. This suggests that either the firms are less aware of the loopholes as they have professional accountants to take care of their tax matters or they do not look for extra ways to reduce tax liability as underreporting does reduce it. In any case, we can speculate that tax loss is not low.

THE EVALUATIONS OF THE TEXTILE SECTOR AND WORKPLACE CONDITIONS IN THE REVENUE ADMINISTRATION

The firms and the PRA personnel interviewed are asked about their evaluations of respective environments of their sector and workplace to pinpoint the most important issues/ troubles they encounter.

The Firms’ Evaluations of the Textile Sector

Tax burden is listed as one of the first three issues the sector faces by more then 52% of the participants. Fluctuation in the demand to the sector products is seen as the second important issue the sector faces. 32% of the people see it as the first issue. This shows that the ups and downs in the demand by far have been considered the most important issue the sector faces. This outcome is not a surprise considering the fact that the sector has been hit hard by the global economic crisis. Inadequate market, the burden on the employment in the sector, and imitated products are listed as other important issues the sector faces. During the interview many firms stating low demand as one of the main issues also complained from high production costs. 30 of them listed high energy costs as in important issue. During the interview in Denizli, we noticed that the electricity supply to two firms had been halted. Congestion in cash flow (listed by 24 firms), delays in payments and checks not backed (listed by 20 firms), the issue of not having a trade mark (listed by 15 firms), and uncertainty and economic crisis (listed by 13 firms) are other issues the firms draw attention to. High interest rates on loans, unbalanced competitive environment brought about by regional incentives, and “the (commerce and industry) chambers do not achieve anything” are other important issues raised during the interviews.

Table 20: The Most Important Issues in the Textile Sector in Turkey

First three Issues the sector faces	Tax Burden	Fluctuating Demand	Cheap Import	Inadequate Market	Employment Burden	Imitated Products	The Shadow part in the sector
First	15.5	32.1	15.9	14.0	5.9	6.0	1.9
Second	15.9	6.4	15.4	14.7	12.6	13.8	6.0
Third	20.7	8.4	8.3	5.2	10.2	8.7	7.5
Total	52.1	46.9	39.6	34.0	28.6	28.5	15.4
100-Total	47.9	53.1	60.4	66.0	71.4	71.5	84.6
First three Issues the sector faces	Bottle-necks in inputs	Transportation-Freight	Shortages in Skilled Workers	Inadequate R&D	Inadequate Representation	Union Activities	Other
First	1.2	.4	1.1	2.1	.3	.1	3.7
Second	3.3	2.3	1.9	1.5	1.1	.8	2.0
Third	4.9	4.8	3.3	2.0	3.7	2.0	6.0
Total	9.5	7.5	6.3	5.6	5.1	2.9	11.8
100-Total	90.5	92.5	93.7	94.4	94.9	97.1	88.2

Some findings displayed in the table above are interesting and require further inquiry for our purpose. Imitated products and the shadow part in the sector are seen sixth (listed by 29% as one of the first three issues) and seventh issue (listed by 15%), respectively. Whether these issues are listed mostly by the firms with trade marks or not is searched in the following two tables. As seen in Table 21, 49% of the firms which produce for their own trade marks see imitation as one of the first three issues the sector faces, a percentage much higher with respect to those of sub-manufacturers. Half of those seeing the imitation as an issue place it at the top, 49% place it as the second issue, and 48% place it as the third issue.

Table 21: Imitated Goods as an Issue and Firms' Ownership of Trade Mark

		Imitation as an Issue the Sector Faces			Total
		First	Second	Third	
Ownership of Trade Mark	Owns Trade Mark	51.1%	48.5%	47.7%	48.8%
	Trade Mark and Sub-manufacturing	13.3%	23.3%	24.6%	21.6%
	Sub-manufacturing	15.6%	20.4%	21.5%	19.7%
	Missing	20.0%	7.8%	6.2%	9.9%
Total		100.0%	100.0%	100.0%	100.0%

Table 22 cross-tabulates the firms' ownerships of trade marks and their views about the sectoral shadow economy. 37% of the firms having trade marks list the sectoral shadow economy as one of the first three issues. 37% of them listing it as an important issue see it as the first important issue, 38% as the second important issue, and the 36% as the third important issue. The firms which produce for their own trade marks and sub-manufacturing and which only sub-manufacture list it as the important issue at lower percentages (about 20% and 24%, respectively).

Table 22: The Shadow Part as an Issue and the Firms' Ownership of Trade Mark

		The Shadow Part in the Sector as an Issue			Total
		First	Second	Third	
Ownership of Trade Mark	Owns Trade Mark	35.7%	37.8%	35.7%	36.5%
	Trade Mark and Sub-manufacturing		22.2%	23.2%	20.0%
	Sub-manufacturing	21.4%	24.4%	25.0%	24.3%
	Missing	42.9%	15.6%	16.1%	19.1%
Total		100.0%	100.0%	100.0%	100.0%

What would be inferred from these findings? The firms successful in creating their own trade marks see imitation and shadow economic activities in the sector as more important issues than those unsuccessful in creating trade marks.

Table 23 presents the frequencies of the answers of the participating firms to the question “what do you think the priority in the sectoral policy of the government should be?”.

Table 23: The Priorities That the Government Policy Should Have

“What do you think the priority in the sectoral policy of the government should be?”	Frequency (Count)	Frequency (%)
General incentives (free land, cheap energy and raw materials etc.)	273	36.5
Tax incentives	170	22.7
Reduction in the employers share of social security premium	98	13.1
Establishing link between tax reduction and employment creation	47	6.3
Support for developing trade marks	36	4.8
Export incentives	33	4.4
Know-how and guidance	23	3.1
Issuance of standards in import	18	2.4
Other	28	3.7
Missing	22	2.9
Total	748	100.0

General incentives, according to 37% of the participating firms, should be the priority of the sectoral policy of the government. Tax incentives and reduction in the employer share of the social security premium take the votes of 23% and 13% of the participating firms, respectively. Some other priority suggestions and their frequency are as follows: Cheap credit (14 firms), R&D support (4 firms), tax and social security premium amnesties (3 firms), and reduction in the tax burden on energy and communication (3 firms).

Evaluation of the Work and Workplace by the PRA Personnel

We can expect that the issues the PRA personnel face or perceive, some more than others, affect both taxpayers’ attitudes towards tax and government and un/ethical behaviors of the PRA personnel. The PRA personnel are asked about their views about the issues they face at their workplace and issues related to their work, the results of which are displayed in Table 24.

75% of the PRA personnel interviewed see low and inadequate salaries as one of the first three issues they face. 42% of the PRA personnel rank it as the first issue they face, the highest among the percentage other issues receive. Heavy workload is considered to be the second issue. 50% of the PRA personnel list it as one of the first three issues. The third issue receiving the votes of 47% of the participating PRA personnel is workplace’s physical environment. These three issues are rather related to either PRA personnel or the workplace. The fourth issue listed as one of the first three issues by 28% of the PRA personnel is “frequent changes in tax regulations” which affects taxpayers as well. This percentage is higher than some of other issues affecting mostly the PRA personnel such as inconsistencies and biases in promotions and changes in daily routine and workloads. The fact that even the PRA personnel sees it as the fourth important issue unveils the difficulties

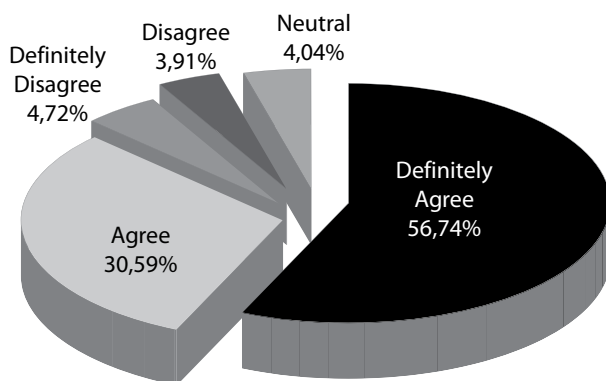
the taxpayers in Turkey might encounter in their tax matters. Taking this high percentage together with those seeing “inadequate information on the regulation changes” as an important issue the percentage goes up to 40%. The result we can draw from this is how difficult it may be for the honest taxpayers to comply with taxation laws and regulations.

Table 24: The Issues the PRA Personnel Face

“Please rank the first three issues you face with respect to your work and workplace”	Low Salary	Heavy workload	Workplace's physical environment	Frequent changes in tax regulations	Arbitrariness in Promotions	Changes in work plans and flows
First	41.7	12.4	21.9	4.9	3.9	2.2
Second	26.9	22.9	12.3	7.5	7.0	5.1
Third	6.9	14.5	12.3	15.8	12.2	5.7
Total	75.5	49.9	46.5	28.2	23.1	13.0
100-Total	24.5	50.1	53.5	71.8	76.9	87.0
“Please rank the first three issues you face with respect to your work and workplace”	Inadequate information flow on the regulation changes	Requests from the managers outside the work's nature	Taxpayer Requests for discriminative implementation	Arbitrariness in daily routine and workload	Requests from government offices	Other
First	1.6	1.9	1.6	1.7	.9	.3
Second	3.2	3.8	3.2	2.1	.9	1.1
Third	7.3	3.6	4.1	4.7	.6	3.7
Total	12.0	9.3	8.9	8.4	2.5	5.1
100-Total	88.0	90.7	91.1	91.6	97.5	94.9

Discrimination is unethical behavior in public service. “Taxpayer requests for discriminative implementation” is listed as only 9% of the PRA personnel and it ranks ninth as an issue the PRA personnel face.

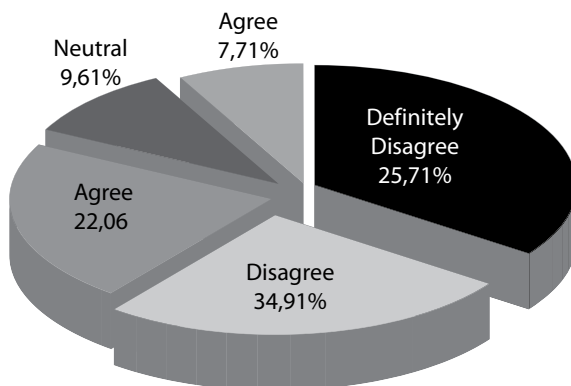
The PRA personnel ranks low salaries as the first issue they face. To cross-control they are asked whether they believe they fully deserve the paychecks they receive each month. 88% of the PRA personnel do believe that.



Graph 23: The PRA Personnel's View on Their Performance

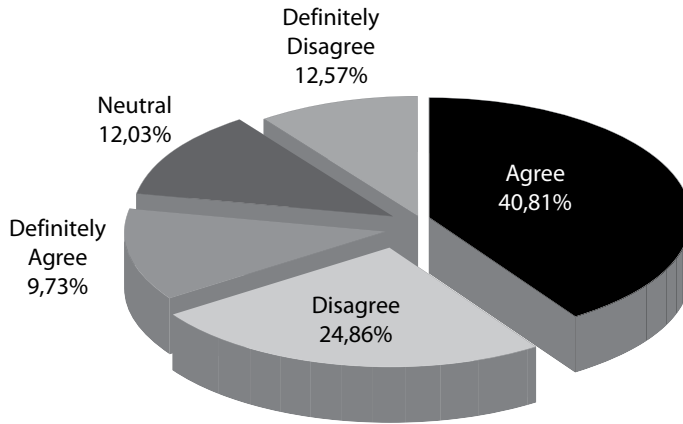
When we cross tabulate the answers to this question with those listing low salary as an issue we observe that 90% of those listing low salary as an issue state they deserve their salaries, a percentage a little higher than overall percentage (88%). Interestingly, about 8% of those listing low salary as an issue state that they do not agree with the statement that they deserve their salaries.

The PRA personnel are also asked whether they think that “the additional payments are good enough for extra responsibilities they undertake”. About 60% of the responding PRA personnel disagree with the statement. In sum, the PRA personnel view that their salaries and additional payments are low considering the job performance and extra responsibilities they have.



Graph 24: The PRA Personnel's view on the Additional Responsibilities and Payments

The second important issue in the PRA personnel's ranking is heavy workload. Recently, there have been improvements in automation in the Revenue Administration. This should help workload of the PRA personnel get lower. The PRA personnel asked whether they agree with the statement that “I feel reduction in workload due to automation”. We observe from the graph below that about half of the PRA personnel agree with the statement. Those who disagree with it constitute about 37% of the PRA personnel.

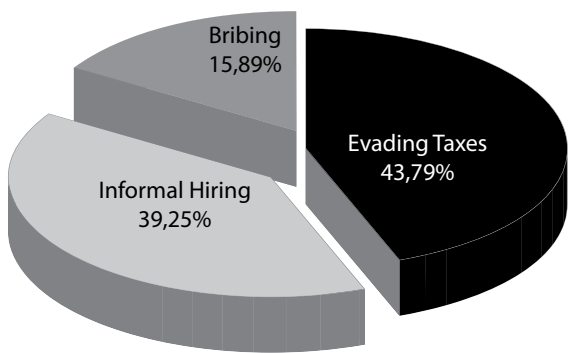


Graph 25: The PRA Personnel's View on Automation

It is possible that some employees with a better training could benefit more from the increased automation. This, in turn, provides some more relief from the workload which is still ranked the second issue the PRA personnel face.

THE VIEWS OF THE FIRMS ON AUDITING AND AUDITING UNITS OF THE REVENUE ADMINISTRATION

Before getting to the views on the auditing and auditing units of the PRA we think that some discussion about how risky tax evasion is perceived by the taxpayers when compared with some other unlawful activities will be beneficial. This discussion will provide two pieces of information. It will give us some information on the detection possibility as perceived by taxpayers, and on the overall effectiveness of the auditing units of the Revenue Administration.



Graph 26: The Perceived Risk of Engaging Some Illegal Activities (Which one of the followings do you think is more risky?)

Only 16% of the participating firms think that bribing is more risky. About half of the remaining participants think tax evasion is more risky. The other half think informal hiring is more risky. Many participants have stated the potential human cost and resulting penalty of informal hiring such as workplace incidents and family disasters in case of sudden death of an informal employee. Contrary to these inquiries, the overall perception of the taxpayers is that tax evasion is more risky. This can be taken as an indicator of overall effectiveness of the tax auditing units in Turkey. However, bribing is perceived not very risky compared to other two. One should be careful about excessive interpretation of the findings but it can be argued that this low percentage in bribing is not because bribing is very common but because it is perceived to be common.

Auditors and Ethical Behaviors: Firm Perspective

In this part of the report, high ranked central tax auditors (Tax Inspectors Board, Account Experts and Income Controllers), Tax Auditors, tax inspectors, and the administrators of the local PRA offices are evaluated on the basis of the ethical behaviors. It is important to note that the findings presented here are not the statistics about the ethical behaviors that actually take place on the ground but rather perceptions of the interviewees from the firms on the PRA personnel ethical behaviors. The findings give some idea about taxpayers' perceptions on how the PRA personnel, especially auditing officials, comply with the ethics rules that have been set by the Ethics Council. Perception is not accumulated solely from

the actual un/ethical conducts. There are other factors that affect the taxpayer perception. For instance, if taxpayers' overall ratings of government and government officials are not good taxpayers' evaluation of the PRA personnel on ethical behaviors will be affected negatively. The answers to the statements and questions in the firm questionnaire will carry these sorts of biases as well. Of course, this is not to say that the findings lose their significance. The perceptions rather than facts are the driving force behind individuals' behaviors.

The High Ranked Auditors and the Ethical Behaviors: The Firm Perspective

The firms are asked to "cite three most important deficiencies the high ranked tax auditors (Tax Inspectors Board, Account Experts, and Income Controllers) possess", the results of which are displayed in Table 25 below.

Table 25: Perceived Deficiencies the High Ranked Tax Auditors Possess: The Firm Perspective

"Please cite the first three deficiencies the central tax auditors possess (if you have encountered them)"	Looking for excuses to issue fines	Acting as if everyone is potentially guilty	They are not fair-minded	They act rudely, disrespectfully, and seem smart	They are not open for information flow	Sullenness	Openness to bribery	Openness to gift-taking	Other
First	9.9	17.6	2.5	2.9	4.5	2.9	1.3	1.5	1.2
Second	13.4	4.0	6.4	5.5	4.8	3.1	3.2	.7	.1
Third	5.1	3.3	6.0	6.3	3.9	5.9	6.0	2.8	.7
Total	28.3	25.0	15.0	14.7	13.2	11.9	10.6	4.9	2.0
100-Total	71.7	75.0	85.0	85.3	86.8	88.1	89.4	95.1	98.0

Most of the taxpayers do not encounter these central auditors. That is why missing answers are very high. 28% of those who answer this question rank "looking for excuses to issue fines" as the first deficiency they have. The percentages of those citing "acting as if everyone is guilty" and "not being fair-minded" as the important deficiencies are 25% and 15%, respectively. Openness "to bribery" and "gift-taking" are ranked at the bottom. It should be mentioned that there have been many interviewees stating that "they are very polite".

The Tax Auditors and the Ethical Behaviors: The Firm Perspective

The results of the question asking firms "to rank the deficiencies tax auditors possess" are displayed in Table 26 below. The rankings are similar to those for the central tax auditors discussed above. In fact, the first three deficiencies are the same only with higher percentages since more taxpayers encounter the tax auditors. About 22% (the same as the percentage for "acting as if everyone is guilty") see "sullenness" as one of the first three deficiencies the tax auditors possess.

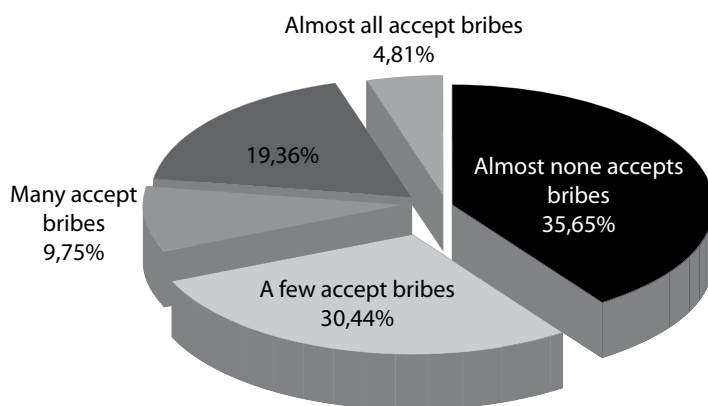
Table 26: Perceived Deficiencies the Tax Auditors Possess: The Firm Perspective

"Please cite the first three deficiencies the tax auditors possess"	Looking for excuses to issue fines	Acting as if everyone is potentially guilty	They are not fair-minded	Sullenness	They act rudely, disrespectfully and seem smarty	They are not open for information flow	Openness to bribery	Openness to gift-taking	Other
First	21.5	25.3	4.9	4.0	3.3	4.3	4.7	2.5	2.4
Second	18.2	7.5	9.1	7.1	7.9	8.6	4.9	2.7	.4
Third	7.1	8.0	7.6	10.6	8.6	6.0	8.4	4.7	.9
Total	46.8	40.8	21.7	21.7	19.8	18.9	18.0	9.9	3.7
100-Total	53.2	59.2	78.3	78.3	80.2	81.1	82.0	90.1	96.3

There have been many interviewees stating that they are well-trained". Only one interviewee claimed that "one of them asked for a suit". However, it should be noted that these local comments should not cloud the findings since the general numbers provide better picture of what actually takes place on the ground.

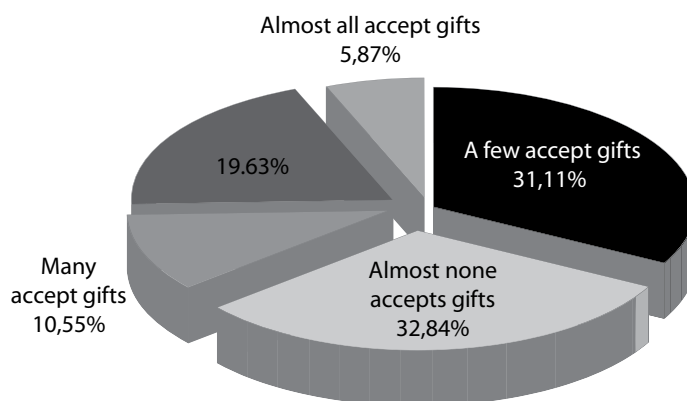
Bribery and gift-taking are important deficiencies as they affect the taxpayers' perception of government and taxation. To cross-check, the findings for bribery and gift-taking will be cross tabulated with the answers to question "(if your firm had been inspected by the tax auditors) what is your view on their attitude toward bribery" and "... for gift-taking".

The answers to the question on bribery is shown in the pie diagram below. About one fifth of the participants have left this question unanswered. About one third think that "almost none of them accepts bribe". 30% think that "a few accept bribe". Those who think "many" and "almost all" accept bribe constitute about 15% of the interviewees. As noted above, these numbers do not tell at least about half of the interviewees actually have bribed tax auditors. It just provides some information about taxpayers' *perception* of tax auditors' attitudes toward bribery. Since the questions asking directly if they have ever bribed reduce the interviewees' cooperation and participation they are asked about their perceptions.



Graph 27: The Firms' Perceptions of the Tax Auditors Attitude toward Bribery

The findings on the interviewees' perception of tax auditors' attitudes toward gift-taking closely follow those for bribery. The percentage of the interviewees who think "almost all accept gifts" is a little bit higher and the percentage for "almost none accepts gifts" are a little bit lower. However, we are not sure if the participants ever differentiate between bribery and gift-taking.



Graph 28: The Firms' Perceptions of the Tax Auditors toward Gifts

According to the findings displayed in Table 26 "openness to bribery" and "gift-taking" are seen as deficiencies the tax auditors have by 18 and 10% of the participating firms, respectively. These percentages are not low. Using cross table, we would like to check the link between the firms' perception of tax auditors' attitude toward bribery and openness to bribery as an issue. According to findings in Table 27, more than 70% of the firms placing openness to bribery as the most important deficiency think that many or almost all of them accept bribes. Chi-square statistics is found to be statistically significant at 5% level.

Table 27: Openness to Bribery and Bribery as a Deficiency of the Tax Auditors

		Tax Auditors' Attitude toward Bribery					Total
		Almost none accepts bribes	A few accept bribes	Many accept bribes	Almost all accept bribes	Missing	
Openness to Bribery as a Deficiency	First	8.6%	20.0%	54.3%	17.1%		100.0%
	Second	8.1%	48.6%	32.4%	8.1%	2.7%	100.0%
	Third	6.3%	50.8%	20.6%	17.5%	4.8%	100.0%
Total		7.4%	42.2%	32.6%	14.8%	3.0%	100.0%

Less than 10% of the firms seeing “openness to bribery” as one of the first deficiency the firms have think “almost none accepts bribe”. Although these percentages are low they are high enough to imply that the perception of the tax auditors’ attitude toward bribery might be biased. The answers to the questions about tax auditors’ attitude toward bribery might be affected by the overall corruption perception of the interviewees.

The firms rank the deficiency of “not being fair-minded” as the third important deficiency. The findings on whether and on what basis the tax auditors discriminate are exhibited in Table 28. Almost one third of the firms (31%) think that the tax auditors do not discriminate. Almost one fourth think that income or being rich is the main basis on which the tax auditors discriminate. Social status of the taxpayers (10%) and political ideology and closeness to the governing party (6% each) are the other factors which direct the tax auditors to discriminate.

Table 28: On What Basis do the Tax Auditors Discriminate Most?

“On What Basis do you think the tax auditors discriminate most?”	Frequency (Count)	Frequency (%)
No discrimination	232	31.0
Income (Being rich)	177	23.7
Social status (being well-known person around)	72	9.6
Political ideology	44	5.9
Closeness to governing party	44	5.9
Language-tongue	12	1.6
Gender	12	1.6
Nativity-foreigner	9	1.2
Race	8	1.1
Religion-religious sect	4	0.5
Other	4	0.5
Missing	130	17.4
Total	748	100.0

Some interviewees state that they do discriminate but they are good at hiding discriminatory behavior. This shows that there is some tendency among taxpayers to believe that there is discrimination even if they do not observe. An interviewee has claimed that “the tax auditors do take upon small business owners”. One of the interviewee has checked three boxes, language-tongue, race and nativity and claimed that “they discriminate between Turkish and Kurdish”. This indicates that for some interviewees, language-tongue, nativity and race are related. This makes sense when we consider the fact that domestic migrants do possess all these three differences at the same time. An interviewee has asked us to add the following sentence: “Due to accountant’s warnings that we could be audited we report profit continuously even if we have loss”.

The Inspection Officials and the Ethical Behaviors: The Firm Perspective

The answers to the question “please identify three most important deficiencies you encounter during the routine controls of inspection officials” are presented in Table 29 below. The first two deficiencies the tax inspectors (routine controllers of taxpayers’ compliance) possess are the same as those the tax auditors possess: looking for excuses to issue fines and acting as if everyone is potentially guilty. However, we notice that sullenness and acting rudely and disrespectfully become the third and fourth important deficiencies the tax inspectors possess. When we consider the frequent contact of the tax inspectors with taxpayers we can imagine how important it is for the Revenue Administration to take necessary measurements to achieve some improvements on the inspectors’ behaviors. The deficiency “not observing information flow” is ranked after bribery and gift-taking. This would be the result of the fact that the nature of the checks actually do not require information flow very much. If not this but the tax inspectors are more open to bribery and gift-taking then the Revenue Administration should pay more attention to their training and put more surveillance on their bribery and gift-taking behaviors.

Table 29: Perceived Deficiencies the Tax Inspectors Possess: The Firm Perspective

“Please cite the first three deficiencies the tax inspectors possess”	Looking for excuses to issue fines	Acting as if everyone is potentially guilty	Sullenness	They act rudely, disrespectfully and seem smartly	They are not fair-minded	Openness to bribery	Openness to gift-taking	They are not open for information flow	Other
First	20.5	26.9	6.7	5.7	4.9	6.1	7.8	4.4	1.3
Second	26.6	7.4	9.5	9.4	10.4	6.3	3.7	7.1	.1
Third	12.2	6.7	12.2	10.4	8.4	10.7	9.4	6.8	.5
Total	59.2	40.9	28.3	25.5	23.8	23.1	20.9	18.3	2.0
100-Total	40.8	59.1	71.7	74.5	76.2	76.9	79.1	81.7	98.0

The number of additional comments are higher for this question, most of which are related to gift-taking. Some comments read as follows: “He asked for fabric for suit, I ignored him”,

“he implied that he would like to get curtain... No way”, “he asked for a coat” and “they are determined to have agreement for bribe”.

Do the tax inspectors discriminate and if they do, on what basis do they discriminate most? 30% of the interviewees think that they do not discriminate. This is 1% lower than the percentage for the tax auditors. Income (being rich) is again the most important basis on which the tax inspectors do discriminate most. Social status, political ideology and closeness to governing party are other important factors causing them to discriminate. The percentages for both being rich and, more obviously, for social status in the tax inspectors are higher than those in the tax auditors. Again, it seems like language, race, or nativity are other factors taxpayers believe important for discriminatory behaviors. An interviewee has claimed that “they discriminate on the basis of being Eastern”.

Table 30: On What Basis do the Tax Inspectors Discriminate Most?

“On What Basis do you think the tax inspectors discriminate most?”	Frequency (Count)	Frequency (%)
No discrimination	223	29.8
Income (Being rich)	205	27.4
Social status (being well-known person around)	100	13.4
Closeness to governing party	50	6.7
Political ideology	36	4.8
Language-tongue	21	2.8
Gender	19	2.5
Nativity-foreigner	14	1.9
Religion-religious sect	9	1.2
Race	7	0.9
Other	1	0.1
Missing	63	8.4
Total	748	100.0

Gender based discrimination perception is ranked sixth and only 2.5% of the participants believe the tax inspectors discriminate on the basis of gender. If this perception or belief is higher among female participants it needs attention to bridge the gap between the Administration and the taxpayers. One more reason for us to check whether women believe in gender based discrimination more than men is the following comment we received from a female participant. In her words, “I am sorry to tell you but there are perverts”.

Gender and basis for discrimination variables are found to have relationship and chi-squared statistics for tax auditors and tax inspectors are significant at 1% level. 7% of female participants believe that tax auditors undertake discriminatory behavior based on gender. The percentage goes up to 11% in the tax inspectors. These percentages are 0.5% and 0.7%, respectively, for male participants.

The Managers of the PRA and the Ethical Behaviors: The Firm Perspective

The absolute and percentage frequencies of the answers to the question “what is the most important deficiency the managers and vice managers of tax offices possess?” are displayed in Table 31 below. More than one fifth of the participants believe that they act as if taxpayers were guilty. Deficiencies in managing and directing the PRA personnel and misuse of discretion power are other important deficiencies the managers of the tax offices have. Openness to bribery and gift taking are again placed behind.

Table 31: Perceived Deficiencies the Managers of the Tax Offices

“What is the most important deficiency the managers and vice managers of tax offices possess?”	Frequency (Count)	Frequency (%)
They act as if taxpayers were guilty	159	21.3
Deficiencies in managing and directing their PRA personnel	111	14.8
Misuse of their discretion power	98	13.1
Inadequate knowledge on their jobs	73	9.8
Lack of respect to taxpayers	70	9.4
Discrimination among taxpayers	59	7.9
Openness to bribery	33	4.4
Openness to gift-taking	10	1.3
Other	59	7.9
Missing	76	10.2
Total	748	100.0

Many interviewees have commented on this question. “They should have meetings with taxpayers to exchange questions and answers” (11 interviewees), “they misdirect tax inspectors” (6 interviewees), “they do not have information on how market works”, “the theory and the real world are different, they should visit the stores” were some of the comments that some attention should be paid. Two interviewees’ comments read as “they help you only if you become acquainted” and “they become managers due to some backing”. One of the most interesting comments from an interviewee reads as follows: “I ask you how many towels a person would use at his home. I got bored to give towels every time”.

RECONCILIATION AND JURIDICAL PROCEDURES AGAINST TAX AUDITING OUTCOMES

To have some idea about the reactions to tax inspection outcomes the firms are asked about their response to additional fines and taxes issued following an inspection. This also provides some information on the size of the untaxed market economy and efficiency or justice in tax inspection outcomes. The results are displayed in Table 32. 48% of the interviewees stated that they had paid the extra liability and fine. What to make out of this? There could be two explanations for this: First, it is possible that the taxpayers evaded taxes deliberately or they miscalculated them. Second, they know that objections to the

outcomes require a long and tiring procedure and that there would be further inspections aiming to punish them. However, if underreporting is as common as many studies find the first explanation is more likely to hold true: the outcomes resulting in extra tax liabilities and penalties are correct, and, hence, no objections in most of the cases are directed to them. Search for reconciliation seems to be the second response of the taxpayers to extra liabilities. About 21% of the interviewees stated that they had looked for settlement. Only about 4% could not reach an agreement.

Table 32: The Reactions of the Firms to Tax Inspection Outcomes

When additional tax liabilities and penalties were issued following inspection (If any), what was your reaction to it?"	Frequency	Frequency (%)
I paid	358	47.9
I looked for settlement and settled down	130	17.4
I looked for settlement but could not reach a reconciliation	27	3.6
I took the case to the court and I won	20	2.7
I took the case to the court but I lost	5	.7
I took the case to the court, the judiciary process continues	9	1.2
Missing	199	26.6
Total	748	100.0

Cumulative percentage of those who took the case to the court is about 5%. The majority stated that they won. This is an expected outcome because only those cases likely to win would be taken to the court. Nevertheless, the high rate of loosing cases in the court indicates that the inspection outcomes have some flaws.

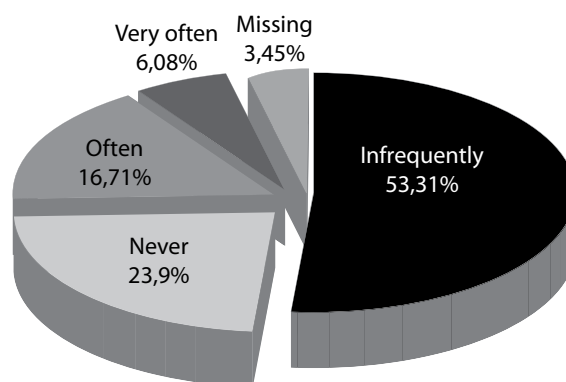
THE LOCAL OFFICES OF THE REVENUE ADMINISTRATION: THE FIRM PERSPECTIVE

The daily works of the local offices of the Revenue Administration are evaluated by the participating firms. According to the participants, delays in processing documents is the most important deficiency they encounter in the local offices of the Revenue Administration. 43% of the participants list it one of the first three important deficiencies in the tax offices. Many steps for each task (39%) and inadequate advising and directing (32%) are the second and the third deficiencies they encounter in the offices. Queues and misbehavior are the fourth and the fifth issues. Many interviewees state that “there are improvements one can observe easily”.

Table 33: The Most Important Deficiencies Encountered in the Local Tax Offices

"Please identify three most important deficiencies in the tax offices"	Delays in processing documents	Many steps for each task	Inadequate advising and directing	Queues	Misbehaviors of officials	Inadequate knowledge of PRA personnel	Losses of documents	Inadequate number of officials	Other
First	27.5	14.0	7.1	9.9	5.9	8.4	6.1	2.8	4.4
Second	7.5	13.6	8.4	13.8	9.0	9.6	7.4	4.7	1.2
Third	8.3	10.8	16.7	4.1	12.6	8.3	1.6	4.9	2.5
Total	43.3	38.5	32.2	27.8	27.4	26.3	15.1	12.4	8.2
100-Total	56.7	61.5	67.8	72.2	72.6	73.7	84.9	87.6	91.8

How often do the firms (their representatives or themselves) need to go to the tax office in person? The frequencies of the need to go to the offices are displayed in Graph 29. This variable and the deficiencies of the offices perceived could be related to each other. About one fourth of the participants are never in need of going to the offices in person. Together with those who are seldom in need of going there in person, the percentage goes up to 77%. Only 6% of the participants need to go there in person.

**Graph 29: How Often do the taxpayers Need to Go to the Offices in Person**

40% of those who go there "often" see queues as the first important deficiency the offices possess. Those who never or infrequently go there in person mostly rank queues as the second important issue in the offices. Chi-squared statistics is found to be statistically significant only at 10% level.

Table 34: The Frequency of Going to the Tax Offices in Person and Queues as a Deficiency

		Queues as a Deficiency			Total
		First	Second	Third	
How Often do You need to Go to the Tax Offices in Person?	Never	13.8%	62.1%	24.1%	100.0%
	Infrequently	36.2%	51.2%	12.6%	100.0%
	Often	41.7%	41.7%	16.7%	100.0%
	Very Often	57.1%	28.6%	14.3%	100.0%
Total		35.4%	49.5%	15.0%	100.0%

According to the findings displayed in Table 35, all of those going there in person believe that the inadequate number of employees are the first important deficiency the offices have. There is no distinctive pattern between the two variables and this is confirmed by the chi-squared statistics which is insignificant at conventional levels.

Table 35: The Frequency of Going to the Tax Offices in Person and Inadequate Number of Employees as a Deficiency the Tax Offices Have

		Inadequate number of employees as a deficiency of the tax offices			Total
		First	Second	Third	
How Often do You need to Go to the Tax Offices in Person?	Never	22.2%	44.4%	33.3%	100.0%
	Infrequently	19.6%	33.9%	46.4%	100.0%
	Often	23.5%	47.1%	29.4%	100.0%
	Very Often	100.0%			100.0%
Total		21.7%	38.0%	40.2%	100.0%

According to findings displayed in Table 36, when we go from those never going to the offices in person to those going there very often inadequate knowledge of the PRA personnel is seen less of a deficiency. We can expect that as the number of trips to the offices decrease people get less familiar with the office and works of the office. Thus, those who go there infrequently might think that the PRA personnel are not well-trained. In any case, it is important to take necessary measurements in advising and directing to increase happiness of the “inexperienced” taxpayers going to the offices in person. Again, chi-squared statistics is found to be insignificant at the conventional levels.

Table 36: The Frequency of Going to the Tax Offices in Person and Inadequate Knowledge of the PRA Personnel as a Deficiency the Tax Offices Have

		Inadequate knowledge of the PRA personnel as a deficiency in the tax offices			Total
		First	Second	Third	
How Often do You need to Go to the Tax Offices in Person?	Never	45.7%	22.9%	31.4%	100.0%
	Infrequently	29.9%	39.3%	30.8%	100.0%
	Often	30.8%	38.5%	30.8%	100.0%
	Very Often	15.4%	46.2%	38.5%	100.0%
Total		32.0%	36.6%	31.4%	100.0%

Inadequate advising and directing is seen more of a deficiency among those who go to the tax offices “infrequently” and “often” compared with those going there “very often”. This might imply that as the number of trips increases the need for advising and directing decreases. The chi-squared statistics is found to be significant at 1% level.

Table 37: The Frequency of Going to the Tax Offices in Person and Inadequate Advising and Directing as a Deficiency the Tax Offices Have

		Inadequate advising and directing as a deficiency in the tax offices			Total
		First	Second	Third	
How Often do You need to Go to the Tax Offices in Person?	Never	5.1%	18.6%	76.3%	100.0%
	Infrequently	27.9%	31.1%	41.0%	100.0%
	Often	31.8%	22.7%	45.5%	100.0%
	Very Often	7.7%	30.8%	61.5%	100.0%
Total		21.8%	26.5%	51.7%	100.0%

Whether there are relationships between the educational attainment of the participants and the types of the perceived deficiencies in the office is searched for. All of those with limited education (literate) listing document losses as a deficiency list it as the first important deficiency. The percentage for those having elementary level education is 60%. All of literate participants listing inadequate advising and directing as the deficiency list it as the second important deficiency. Those having graduate level education also see inadequate advising and directing as the deficiency more than other levels of education. A similar pattern is observed in the relationship between educational attainment and inadequate knowledge of the PRA personnel. In those groups of educations inadequate knowledge of the PRA personnel is listed as a deficiency more than other categories of education. When it comes to chi-squared test statistics, however, only one calculated between educational attainment and inadequate knowledge of the PRA personnel as a deficiency is significant at 10% level.

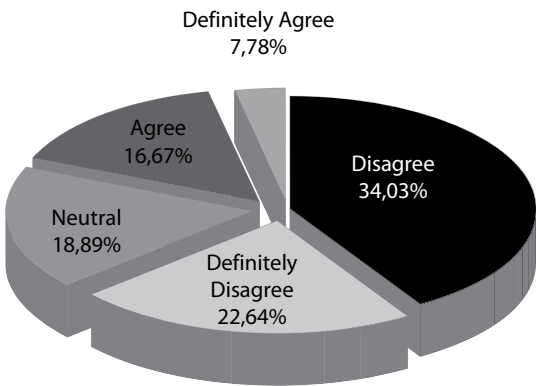
The participants from the firms are also asked where they encounter the behaviors such as discrimination and gift-taking most. As displayed in Table 38, one third of the participants address the tax inspectors. The taxpayers encounter the unethical behaviors mostly during routine controls of the tax inspectors. This implies that the Revenue Administration can improve the relationship with the taxpayers and have better image by focusing on this group of the PRA personnel. The PRA personnel of the local tax offices and the managers are perceived to conduct unethical behaviors more than tax auditors.

Table 38: Unethical Behaviors and the PRA Personnel

"Where or from whom in the tax offices do you encounter the behaviors such as discrimination and gift-taking?"	Frequency (Count)	Frequency (%)
During routine controls of inspection officials	246	32.9
From officials in tax offices	119	15.9
From the managers and vice managers in tax offices	100	13.4
During inspections of tax auditors	87	11.6
Other	59	7.9
Missing	137	18.3
Total	748	100,0

There are many interviewees stating that "there are misbehaviors in every government offices". The tendency not to distinguish the tax offices from other government institutions is prevailed once again here.

The firms are asked whether they think that "the officials in tax offices are good enough in public relations". Those that are in agreement with the statement constitute only 24% of the firms. About 57% disagree with it.

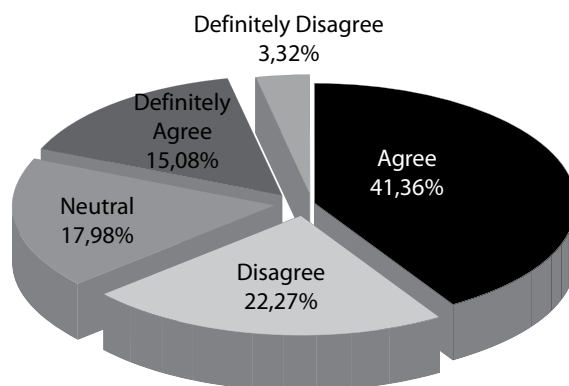


Graph 30: The PRA Personnel' Adequateness in Public Relations: The Firm Perspective

Easiness in Handling Tax Matters

The firms are asked whether "they find easier to handle taxation matters now more than ever". 56% of them state they do. Only about 3% "definitely disagree" with the statement.

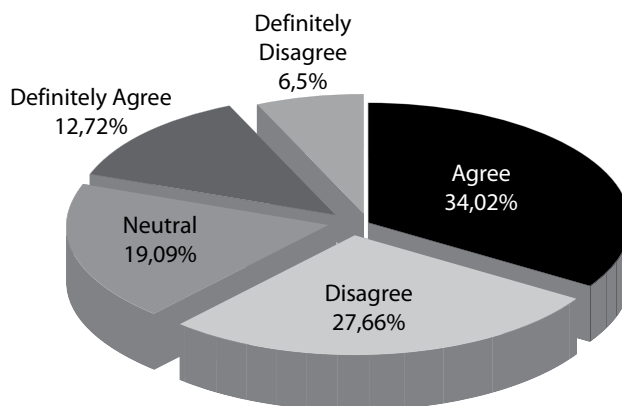
Cumulatively, one fourth of the firms disagree with it. During interview, many firms have revealed their satisfaction with the improvements making them run tax matters easily.



Graph 31: The Easiness to Handle Tax Matters: The Firm Perspective

The Improvements in the Care in Handling Tax Matters

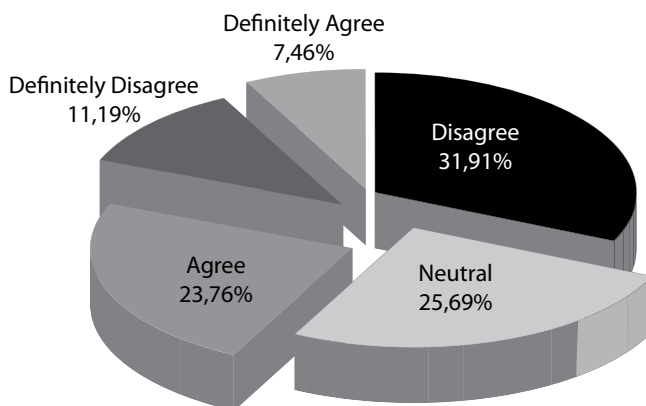
The firms are asked to state their agreement level with the statement that “officials in the tax offices are more polite and helpful now more than ever”. About 47% of them agree with the statement and 34% disagree.



Graph 32: Care the PRA Personnel Exercise: The Firm Perspective

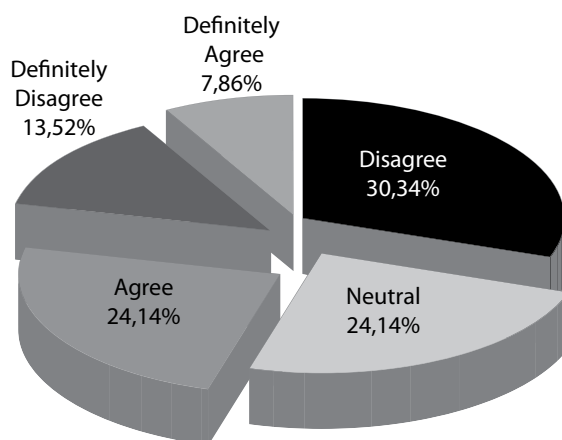
The PRA personnel's Occupational Knowledge and Skill Levels

31% of the firms agree with the statement that “the officials in tax offices possess adequate occupational knowledge”. The fact that 43% disagree with the statement imply that there are some improvements needed. Almost one fourth of the firms are neutral. This could be the result of the fact that some interviewees do not undertake tax matters themselves, instead they hire professional accountants.



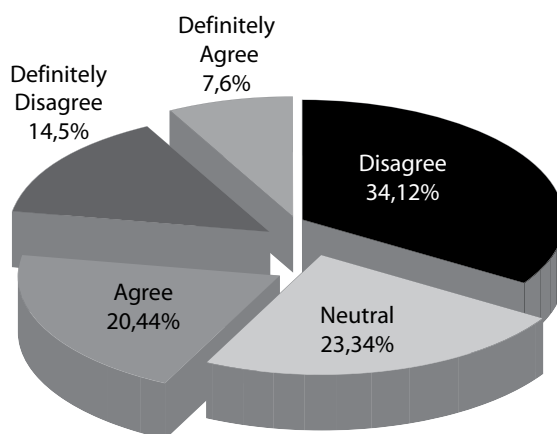
Graph 33: The Firms' View on the PRA Personnel's Occupational Knowledge

When the firms are asked their agreement levels with the statement "I think the officials in tax offices possess adequate occupational skill" 44% declare their disagreement with it. About one third agree with it while about one fourth are neutral. These results closely follow the results on the occupational knowledge.



Graph 34: The PRA Personnel's Occupational Skill Levels: The Firm Perspective

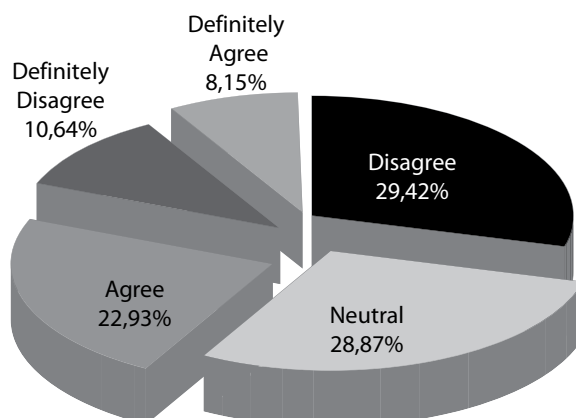
The firms are asked to reveal their agreement levels with the statement "I think the officials follow the changes in regulations closely and carefully and hence aware of them" Only 28% agrees with the statement while almost half of them disagree with the statement.



Graph 35: The PRA Personnel's Follow-up Levels of the Changes in Tax Regulations

The Overall Satisfaction of the Taxpayers from the PRA personnel Performance

The firms are asked whether they think “the PRA personnel in the tax offices deserve their salaries” to get some idea about overall satisfaction of the taxpayers from the performance of the PRA personnel. 31% of the firms agree with the statement while about 40% disagree with it. The undecided constitute 29% of the firms.

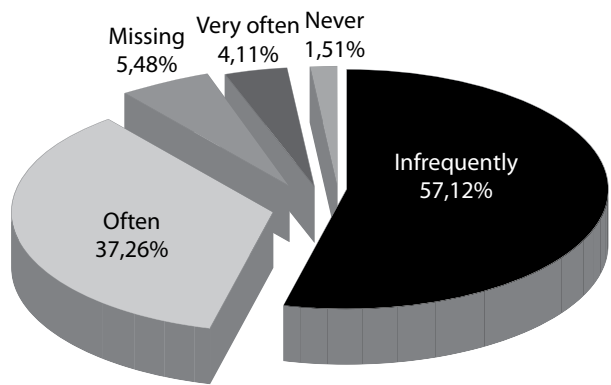


Graph 36: Overall Satisfaction of the Firms from the PRA Personnel's Performance

THE LOCAL OFFICES OF THE REVENUE ADMINISTRATION: THE PRA PERSONNEL PERSPECTIVE

The PRA personnel is asked how often the taxpayers need to go to the tax offices in person to compare it with the answers given by the firms. This measures, to some extent, the improvements resulted from more usage of the technology in tax matters. 57% of the PRA personnel think that taxpayers “seldom” need to go to the tax offices in person. This ratio is

very close to the answers of the firms which is about 57%. Cumulative percentage of “very often” and “not very often” is about 41%.



Graph 37: The Frequency of the Need to Go to the Tax Offices: The PRA Personnel Perspective

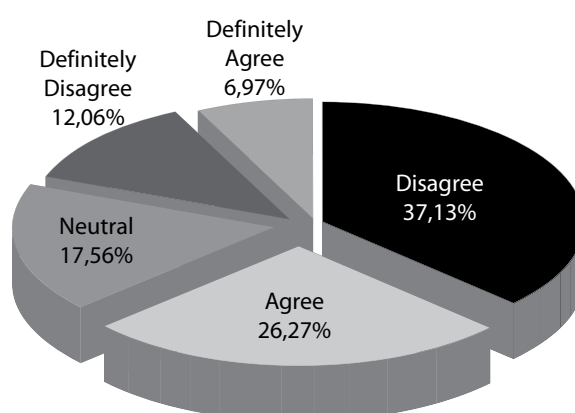
According to 68% of the PRA personnel, the main issue in the tax office is that there are many phases for each task. This is important because too much bureaucracy increases both the workload of the PRA personnel and the burden on the honest, complying taxpayers. As displayed in Table 39, the PRA personnel see the heavy workload as the second important issue they face. Almost half of the PRA personnel cite it as an important issue. “Many steps for each task” is seen the second important deficiency by the taxpayers as exhibited in Table 33. This deficiency potentially feeds other deficiencies such as delays in processing documents, and losses of documents. “Inadequate number of officials” is listed as the second deficiency by the PRA personnel. However, the ranking of “misbehaviors of officials” draws attention. It is listed as one of the most important three deficiencies by almost 40% of the officials.

Table 39: The Most Important Deficiencies the Taxpayers Encounter in the Tax Offices: The PRA Personnel Perspective

"Please identify three most important deficiencies the taxpayers encounter in the tax offices."	Many steps for each task	Inadequate number of officials	Misbehaviors of officials	Delays in processing documents	Inadequate knowledge of PRA personnel
First	32.0	22.8	10.1	15.0	5.3
Second	22.9	17.9	10.2	7.6	13.6
Third	12.7	13.0	19.0	9.2	12.0
Total	67.6	53.6	39.4	31.9	31.0
100-Total	32.4	46.4	60.6	68.1	69.0
"Please identify three most important deficiencies the taxpayers encounter in the tax offices."	Inadequate advising and directing	Queues	Losses of documents	Other	
First	3.9	3.4	1.0	1.6	
Second	6.1	7.1	3.1	.6	
Third	8.2	4.7	1.6	3.2	
Total	18.1	15.2	5.7	5.4	
100-Total	81.9	84.8	94.3	94.6	

It seems like reducing paper work and providing some incentives and in-job training the Revenue Administration improve the taxpayers' perception of the Institution considerably.

The PRA personnel are asked about their view on their own adequateness in public relations. About half of the PRA personnel also disagree with the statement that reads "I think the PRA personnel are well-trained in public relations".

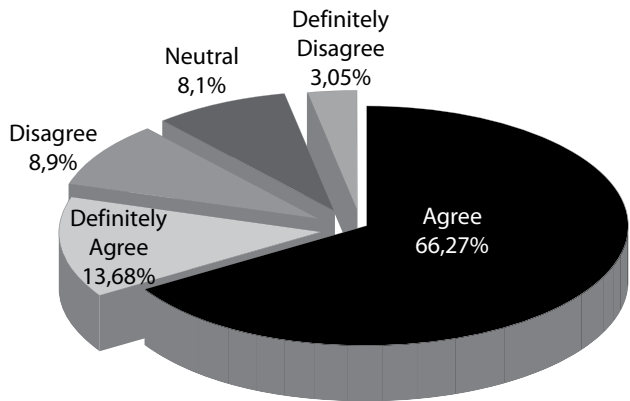


Graph 38: The PRA Personnel's Adequateness in Public Relations: The PRA Personnel Perspective

It can be concluded that there is certainly room for development in this area.

Easiness in Handling Tax Matters

As in the firm questionnaire, the PRA personnel are asked to reveal their agreement level with the statement that “it is easier for the taxpayers to handle tax matters now more than ever”. 80% of them agree with it to some extent. This is very high compared with the percentage for the firms.

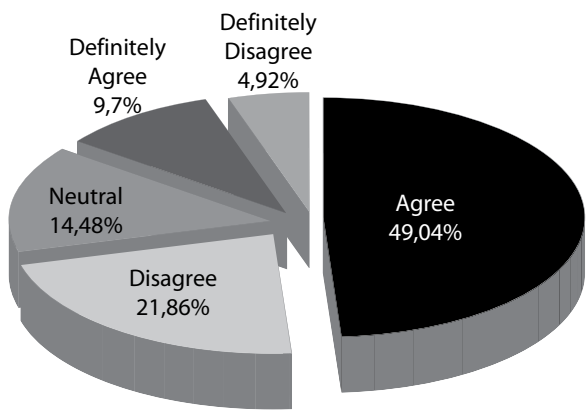


Graph 39: The Easiness to Handle Tax Matters: The PRA Personnel Perspective

This indicates that there are improvements for sure but the taxpayers are either not aware of them or not equipped well to benefit from them.

The Improvements in the Care in Handling Tax Matters

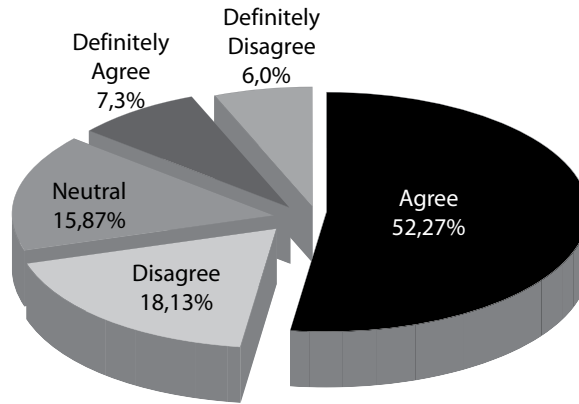
The PRA personnel are asked whether they think that “the taxpayers are more careful about tax matters now more than ever”. About 59% agree with the statement.



Graph 40: Care the Taxpayers Exercise: The PRA Personnel Perspective

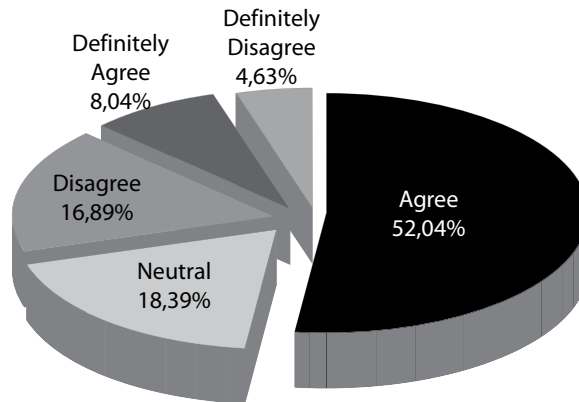
This could be because the taxpayers are more educated and because they are well-informed on the improvements in handling tax matters. It is also possible that professional

accountants are well equipped and trained to take care of tax related tasks. The PRA personnel are also asked whether they think “the taxpayer have more knowledge in their taxation matters”. 60% of the PRA personnel agrees to some extent with the statement.



Graph 41: Do the Taxpayers Have More Knowledge on Tax Matters: The PRA Personnel Perspective

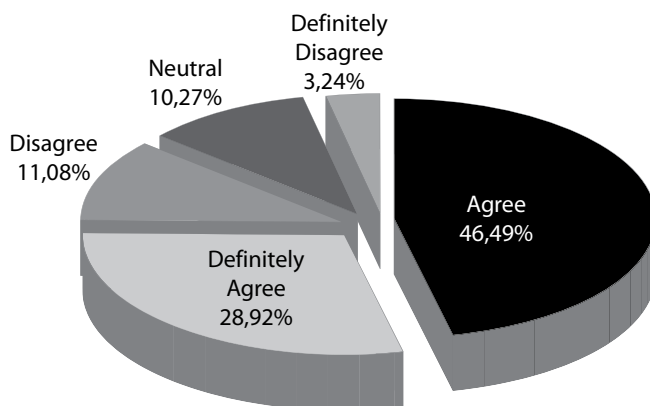
We wonder if the increased satisfaction of the PRA personnel is valid for the requests of discriminatory behaviors they ask from the PRA personnel. About 60% of the PRA personnel agree with the statement reading “the taxpayers’ requests for discriminatory behaviors are decreasing”. This implies that improvements in areas such as automation, work flow in the tax offices and increased compliance to the principles of ethics help these requests of discriminatory behaviors go down.



Graph 42: Do the Taxpayers’ Requests for Discriminatory Behaviors Decrease? The PRA Personnel Perspective

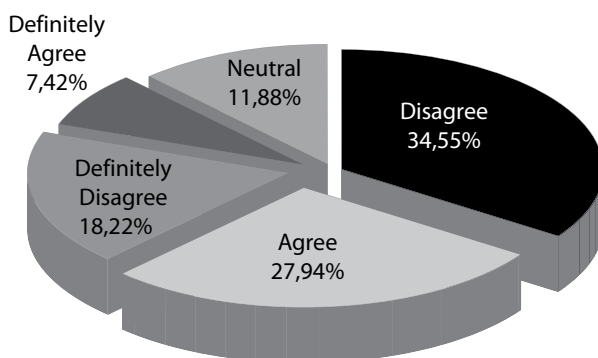
The PRA personnel’s Occupational Knowledge and Skill Levels

The statement that reads “I believe that I have adequate occupational knowledge” is directed to the PRA personnel. The PRA personnel greatly agree that they have enough occupational knowledge. 46% “agree” and 29% “definitely agree” with the statement, cumulative of which constitute 75%.



Graph 43: The PRA Personnel's View on Their Own Occupational Knowledge

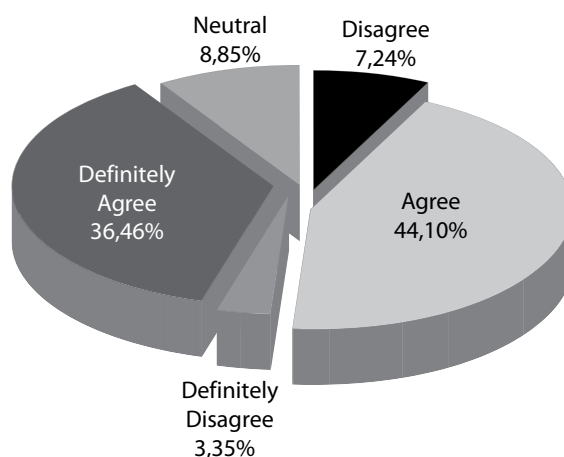
For the PRA personnel to update themselves it is important for the Revenue Administration to give them in-job training. They are asked whether they think "the Revenue Administration give necessary in-job training adequately". As seen in Graph 44, only about 35% agree with the statement. Those "definitely agree" with the statement constitute an even lower percentage. More than half of the PRA personnel disagree with the statement. This should be evaluated together with the firms' view on the PRA personnel's follow-up levels of the changes. In-job training is considered vital for every organization to enhance the performance. The Revenue Administration could make both its PRA personnel and the taxpayers more satisfied easily by providing adequate in-job training.



Graph 44: The PRA Personnel's View on the In-job Training They Receive

Protecting the Secrecy of the Taxpayer Information

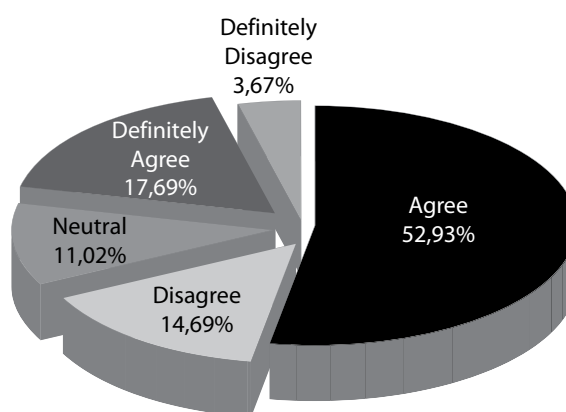
The PRA personnel are asked whether "taxpayers' secrets are protected, the information on their income and tax matters are kept secret unless there are rules in tax regulations to disseminate it". About 81% of the PRA personnel agrees with the statement.



Graph 45: Secrecy of the Taxpayer Information

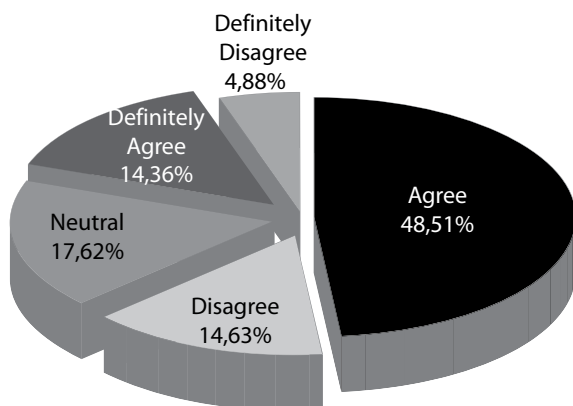
The Overall Satisfaction of the Taxpayers from the PRA Personnel's Performance

The PRA personnel are asked whether they “observe the taxpayers’ needs” and whether they “work to get expected outcome”. 70% of the PRA personnel agree with the statement. This is important as it shows dedication of the PRA personnel to do their job well.



Graph 46: The PRA Personnel's Dedication to Get the Expected Outcome (the PRA Personnel's Perspective)

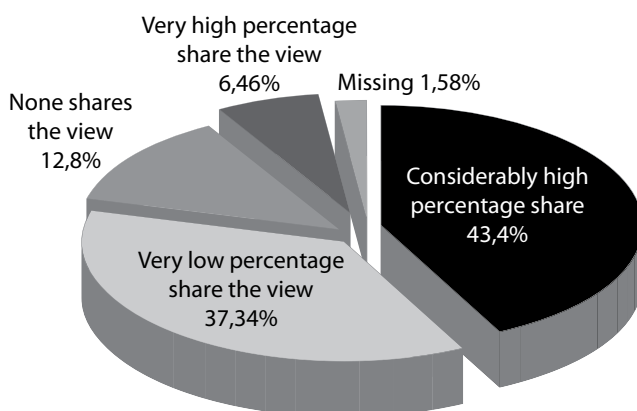
63% of the PRA personnel agree with a statement similar to the statement above that reads “the PRA personnel aim taxpayers’ satisfaction”. This percentage is about 7% lower. This gap might imply that the PRA personnel make distinction between getting the expected outcome and the taxpayers’ satisfaction.



Graph 47: The PRA Personnel's View on the Dedication to Get the Taxpayers' Satisfaction

THE PUBLIC PERCEPTION OF THE ETHICAL BEHAVIORS: THE PRA PERSONNEL PERSPECTIVE

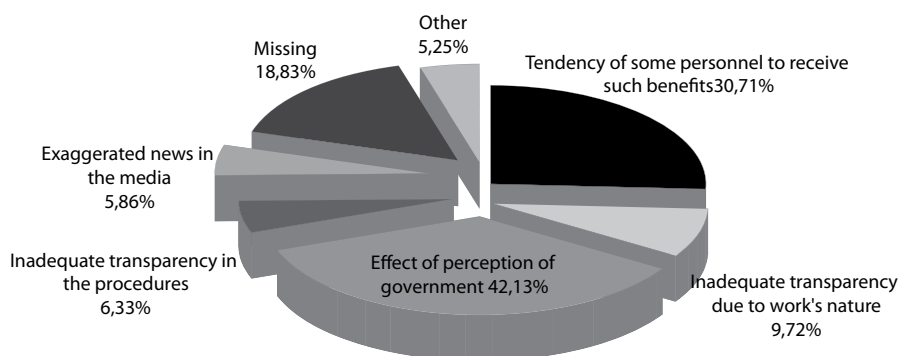
We asked the PRA personnel in the local offices of the Revenue Administration whether they think that the public share the view that they are open for unlawful benefits and to what extent this view is shared. According to the half of the PRA personnel, high and very high percentage of the public share the view. Only 13% of the PRA personnel think this view does not exist.



Graph 48: To What Degree do the PRA Personnel Think the Public Share the Idea that the PRA personnel are Open to Receive Unlawful Benefits

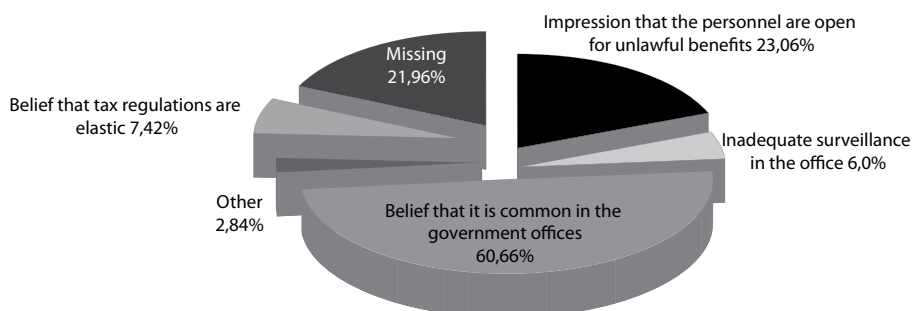
The PRA personnel are asked why they think the public has this perception to some degree. The main reason behind this perception, according to 42% of the PRA personnel, is that the public does not distinguish the Tax Offices from other government institutions and put them in the same basket. That is, corruption perception of the public affects the view about the tax offices. This is quite obvious and makes sense. However, the findings suggest that the percentage of the PRA personnel blaming some of the coworkers for

these types of misconducts is quite high. Almost 31% state that tendency of some of the PRA personnel are to blame for this perception. 19% do not answer this question. Contrary to our expectation the percentage of the PRA personnel putting responsibility on the exaggerated news is very low. Only about 6% of them blame the media for feeding the public to have this perception.



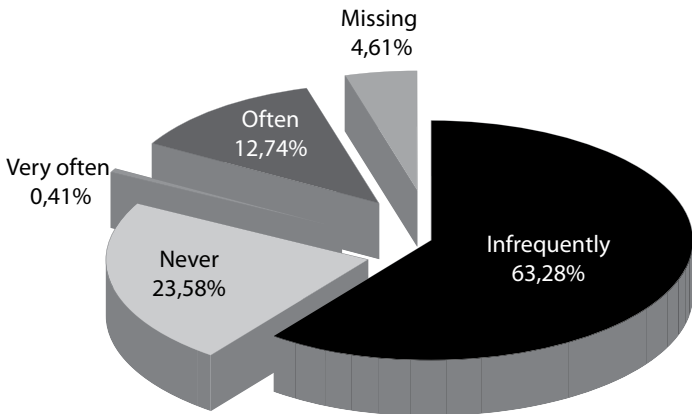
Graph 49: The Reasons behind the Perception of the Public about the PRA Personnel's Openness to Receive Unlawful Benefits: The PRA Personnel Perspective

A similar question directed to the PRA personnel asks why they think the taxpayers offer the PRA personnel unlawful benefits the results of which are displayed in Graph 50. Almost 61% of the PRA personnel think that the belief the taxpayers have about corruption in government offices is to blame for these offers. Almost one fourth of the PRA personnel think that the perception that some PRA personnel are open for these offers makes the taxpayer come with these offers. This percentage is quite high. Again, it does not mean that the realization of these offers are this high but the PRA personnel's view that this impression is given to the public by some of the PRA personnel needs attention.



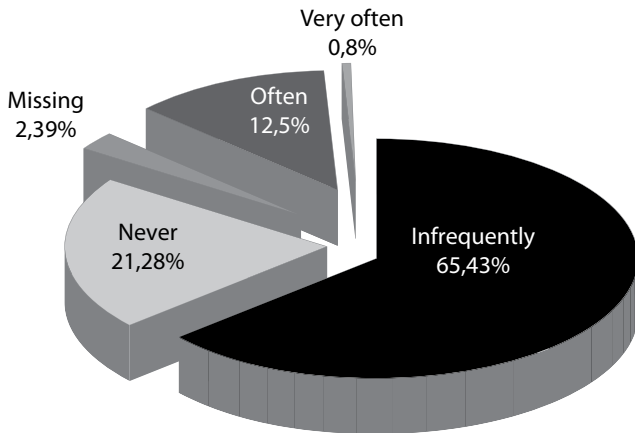
Graph 50: The Reasons behind the Taxpayers' Offers to Provide the PRA Personnel Unlawful Benefits: The PRA Personnel Perspective

The responses to the question “how often do the taxpayers offer unlawful benefits to the PRA personnel” are exhibited in Graph 51. 63% of the PRA personnel think that the taxpayers seldom offer to provide such benefits. About 13% think the offers of this type come often, less than half% think these offers are made very often. One fourth of the PRA personnel state that these offers never exist.



Graph 51: The Frequency of the Offers to Provide Unlawful Benefits to the PRA Personnel: The PRA Personnel Perspective

The percentages for gift offers are very similar to offers of unlawful benefits. Cumulative percentage of those PRA personnel thinking offers are made “infrequently” “often” and “very often” are 78%, about 2% lower for the unlawful benefit offers.



Graph 52: The Frequency of the Offers to Provide Gifts to the PRA Personnel: The PRA Personnel Perspective

The first draft of the questionnaire used the terms “bribe” and “gift”. The units of the PRA have chosen “unlawful benefits” instead of “bribe”. Since the difference between benefits and gifts are less clear the respondents might not differentiate between the two, making the results very close to each other.

The PRA personnel were asked - "on which ground the taxpayer ask for discriminatory behavior most" the results of which are presented in Table 40 below. About 28% of the PRA personnel claim that the taxpayers base their discrimination request on their closeness to the governing party or parties. This is followed by social status and income level with 20% and 13%, respectively. Almost one fourth of the PRA personnel state that there are no such requests.

Table 40: The Basis of Discriminatory Behavior Requests of the Taxpayers: The PRA Personnel Perspective

"On which ground do taxpayers ask for discriminatory behavior most?"	Frequency (Count)	Frequency (%)
No discriminatory behavior request	177	22.9
Closeness to the governing party	218	28.2
Social status	154	19.9
Income (being rich)	101	13.1
Political view	61	7.9
Religion-sect	8	1.0
Native-Foreign	6	.8
Language-sect	4	.5
Gender	2	.3
Other	16	2.1
Missing	25	3.2
Total	772	100.0

COMPLIANCE COSTS

The taxpayer’s compliance will be eroded if the compliance costs are considerably high. The PRA personnel are asked to rank the factors that increase taxpayers’ compliance costs. More than three fourth of the PRA personnel see “inadequate clearness, comprehensibility and simplicity in tax regulations” as the main factor increasing compliance costs. Actually, some other factors increasing compliance costs such as accounting costs, PRA personnel costs are related to or results of this factor.

Table 41: The Factors Contributing to Compliance Costs: The PRA Personnel Perspective

“Please rank the factors that increase taxpayers’ compliance costs”	Inadequate clearness, comprehensibility and simplicity in tax regulations	Accounting costs	Too much time to undertake tax matters	Personnel costs	Provision of unlawful benefits to the PRA officials	Attorney costs	Other
First	43.7	16.6	8.3	9.5	9.6	.9	2.5
Second	21.1	19.6	23.1	11.7	4.4	3.2	1.4
Third	12.2	15.9	20.5	12.2	5.3	5.2	4.5
Total	76.9	52.1	51.8	33.3	19.3	9.3	8.4
100-Total	23.1	47.9	48.2	66.7	80.7	90.7	91.6

As noted earlier, the complexity of the tax regulations are one issue on which both the taxpayers and the PRA personnel have quite an agreement.

CONCLUSIONS AND POLICY RECOMENDATIONS

This study aims to find out the *perceived* compliance level of the PRA personnel to the Principles of the Ethical Behavior of the Public Officials and to incorporate the findings to concrete policy recommendations for the works of the Ethics Council and the PRA. To this end, the firms operating in the textile sector in Turkey were interviewed to get the perspective of the taxpayers. To get the perspective of the public officials, the personnel in the local offices of the PRA were also interviewed. The findings of these two interviews were analyzed and compared.

In this last section of the report, the **field knowledge** on the perceived implementation of the Principles of the Ethical Behaviors, the shadow economy and tax ethics will be summarized, and some concrete policy recommendations will be provided. But before this, it is worth noting the PRA personnel’s specific views on the ways to fight the shadow economy.

The Ways to Fight the Shadow Economy

The PRA personnel are asked to rank “the three most important ways to reduce the size of the shadow economy in Turkey”.

Table 42: The Ways to Fight the Shadow Economy: The PRA Personnel Perspective

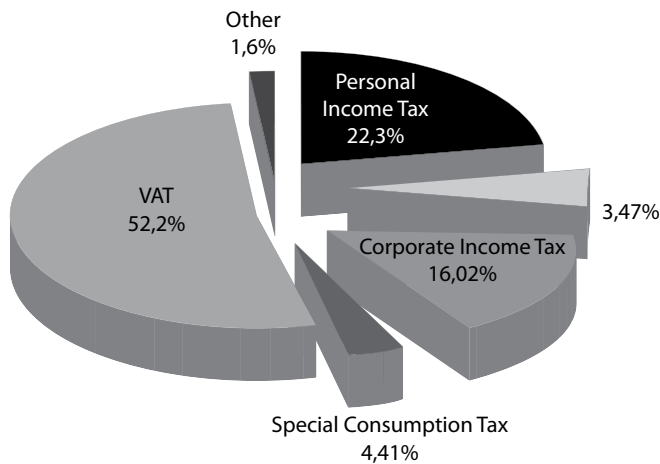
"What are the three most important ways to reduce the size of the shadow economy in Turkey"	Changes in taxation to have more just tax system	Reductions in tax rates	Developing some mechanisms to fight important types	Increase the social consciousness	Prevention of corruption	The tax system more clear and comprehensible	Reduction in burden on employment
First	22.8	20.1	10.4	8.3	5.2	5.3	3.9
Second	16.7	8.8	10.5	9.8	7.9	8.2	9.8
Third	10.8	8.0	13.3	10.0	11.0	9.5	9.1
Total	50.3	36.9	34.2	28.1	24.1	22.9	22.8
100-Total	49.7	63.1	65.8	75.9	77.1	77.2	82.1
"What are the three most important ways to reduce the size of the shadow economy in Turkey"	Improving attitude toward government	Reduction in bureaucracy	Increased efficiency in government spending	Flat rate in income tax	No measures are needed	Other	
First	4.5	3.9	1.4	2.8	2.1	5.8	
Second	5.8	8.7	4.5	2.1	.9	1.0	
Third	7.5	4.5	5.2	2.1	.3	2.1	
Total	17.9	17.1	11.1	7.0	3.2	8.9	
100-Total	82.1	82.9	88.9	93.0	96.8	91.1	

About half of the PRA personnel list changing the tax system to a more just one as one of the first three ways to fight the shadow economy. This is followed by reduction in tax rates: 37% of the PRA personnel see decrease in tax burden as one of the first three ways to fight it. Development of some mechanisms to fight special areas of the shadow economy that require attention is the third important way to fight the shadow economy. This is one important aspect of the strategic plan prepared by the PRA to fight the shadow economy. 28% of the PRA personnel list social consciousness as one of the first three ways to fight the shadow economy. They think that if the society becomes aware of the harms caused by the shadow economy the fight will gain pace and success. Prevention of corruption is ranked as one of the first three ways by one fifth of the PRA personnel. This is very high percentage. When this is taken together with improving attitude toward government and reduction in bureaucracy the great share of which is related to the administrative changes the importance of good governance in fight against the shadow economy becomes more obvious.

Tax burden is seen as an important cause of the shadow economy and reduction in the burden as one important way to fight it. The participants are asked what taxes are evaded most and specifically whether decreases in the tax rates did and would help reduce the size of the shadow economy.

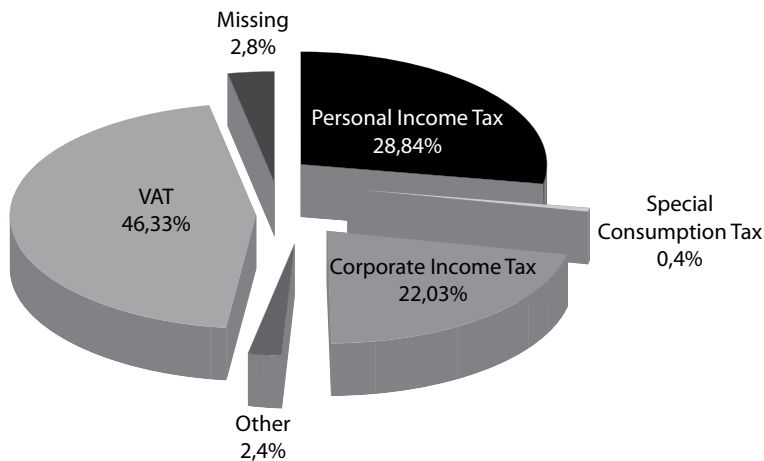
As displayed in the graph below, more than half of the firms believe that the VAT (value-added-tax) is evaded most. Firms' rankings of evasion in other taxes are as follows: Personal

Income Tax, Corporate Income Tax and Special Consumption Tax. Many interviewees commenting on this question have stated that evasion is common in every type of tax.



Graph 53: Tax Evasion for Types of Tax: The Firm Perspective

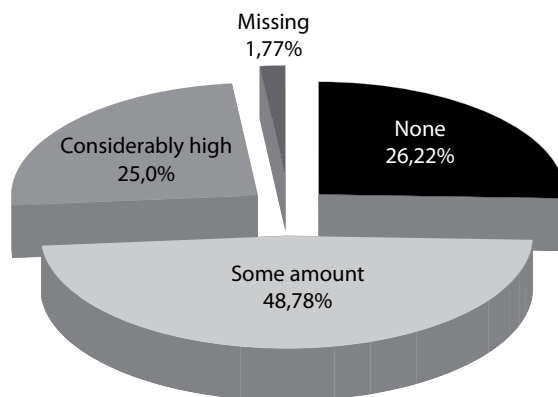
The PRA personnel rankings of the evasion for each type of taxes are the same as the firms only with different percentages.



Graph 54: Tax Evasion for Types of Tax: The PRA Personnel Perspective

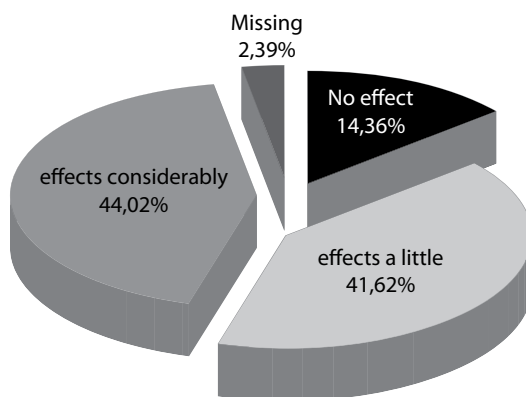
As discussed in the literature and suggested in the findings of this report, if the tax burden is one of the important, if not the first, causes of the shadow economy then one would expect some reduction in the shadow economy as tax rates go down. Thus, the recent reduction of VAT rate on the textile products from 18% to 8% would have helped reduce the size of the shadow economy in the textile sector. The firms are asked whether they think this is the case. About half of the firms think that it has had some effect. One fourth of the firms think that following VAT rate reduction the sectoral shadow economy have

declined considerably. The rest of the firms believe no effect at all has existed. We can conclude that the three fourth of the firms think it has helped to some extent.



Graph 55: The Effect of the Reduction in VAT Rates in the Textile Products on the Sectoral Shadow Economy

The PRA personnel are asked a similar question. They are asked whether they think tax rate reduction would help reduce the size of the shadow economy. Only 14% of the PRA personnel answering the question do not think it would affect at all, which is quite lower than the percentage in the firms. However, about 86% of them think it would be effective in fight against the shadow economy.



Graph 56: The Likely Effect of a Tax Rate Reduction on the Shadow Economy

The PRA together with some other government institutions has prepared an "Action Plan of Strategy for Fight against Informal Economy (2008-2010)". This plan determines the targets in fight with the shadow economy, concrete actions to reach these targets, responsible institutions to take these actions and the performance criteria to evaluate how successful the plan's implementation is. It is important to have such plan as it is the first and the more comprehensive plan ever. However, to evaluate the success and even the determination of the governmental institutions to implement the plan some time is needed.

Policy-relevant Findings

The policy recommendations are evidenced by the findings which are now summarized.

The main characteristics of the firms and the PRA personnel are as follows:

- The textile sector is mostly composed of the “micro” and “small” firms.
- About 30% of the firms interviewed are exporters. This percentage of openness is not low.
- About one fourth of the firms borrow from the banks continuously, implying a good link with the financial system. One fifth use self financing.
- More than half of the firms interviewed both produce and trade.
- The firms are well aware of the importance of having own brands. As the firms succeed in this the issues the sector face such as inadequate demand, fluctuations in demand will be marginalized.
- The textile sector’s dependence on the government incentives is high.
- The educational attainments of the PRA personnel are high.
- The PRA personnel’s working years in the PRA are long.

The main issues the firms and the PRA personnel face with respect to work environment are as follows:

- The main issues the firms face are tax burden, fluctuating demand and the thread posed by cheap imports.
- The burden on employment is considered to be fifth issue and the sectoral shadow economy as the sixth issue. Although the burden on employment is an issue frequently cited it is ranked relatively behind. This implies that at the time during which the effects of the global economic crisis have been felt considerably, the issues related to demand have become more important and that the sector has already solved the issue of high burden on employment by increasing informal hiring. It is important to note that about 15% see sectoral shadow economy as one of the first three issues they face, implying for some firms it poses some thread.
- When we take the sectoral shadow economy as being an issue together with the imitated goods as an issue we can conclude that the sector’s consciousness about the harms given by the illegal activities has been increasing, providing better environment to fight the shadow economy.
- Those citing imitated goods and sectoral shadow economy as issues are mostly the firms successful creating their own brand names.
- As mentioned above, the sector’s dependence on the government incentives is high. Yet, they ask for more incentives. They state the priority in government policy should be incentives. More than one fourth asks for tax incentives. This implies that the tax burden is perceived to be quite high.
- The PRA personnel list low wages and salaries, heavy workload and physical conditions of the workplace as important issues. These factors affect job satisfaction

of the PRA personnel negatively and increase their tendency to engage in unethical behaviors.

- The PRA personnel's rankings of frequent changes in tax regulations and inadequate information flow on these changes should be taken very seriously as these rankings imply the *honest* taxpayers would find it more difficult to comply with the tax laws.

The following issues raised by the firms with respect to inspection units of the Revenue Administration need attention:

- The taxpayers mostly do not encounter with the high-ranked central auditors so response rate to the question about the deficiencies they possess is low. Those answering the question state that looking for excuses to issue fines, acting as if the taxpayers were guilty beforehand, and not being fair-minded are the main deficiencies they possess.
- The deficiencies the tax auditors possess follow the deficiencies of the high-ranked officials very closely.
- Even though the rankings of the openness for bribes and gifts are ranked behind the percentages they have are not low. The measurements to curb these behaviors would help the public perceptions of the government and the tax administration to be adjusted positively.
- Income and social status are seen the most important bases of the discriminatory behaviors of the tax auditors.
- As for the inspection officials, sullenness, being rude, disrespectful and smarty are ranked the third and the fourth important deficiencies. Some improvements such as reduction in workload, educating them on the manners could be undertaken easily and yet help considerably to change the public view.
- One other important finding is that openness to bribes and openness to gifts become more important deficiencies of the inspection officials compared with the tax auditors. Since the interactions between the inspection officials and taxpayers are more frequent this finding suggests that the corruption perception of the taxpayers on the Revenue Administration would be affected more negatively. Thus, some improvements on the ethical behavior of the inspection officials are urgently needed.
- Gender based discrimination claims against the inspection officials are more prevalent.
- The firms see that the most important deficiency the managers of the tax offices is acting as if the taxpayers were guilty right at the beginning. The second most important deficiency is inadequacy in managing and directing the PRA personnel in the local tax office.

The following are prominent points the firms and the PRA personnel make in their evaluations of the tax offices:

- “Delays in processing documents”, “too many steps for each task” and “inadequacies in advising and directing” are listed as important deficiencies. “Too many steps for each task” could be result of both the complexity of the tax system and the bureaucracy in the tax offices. Some improvements could be achieved easily by reducing the red tape.
- It is observed that the need to go to tax office in person has been greatly reduced.
- Interestingly, “too many steps for each task” is ranked the first deficiency the firms encounter in the tax offices. It is ranked the second important deficiency by the firms. This implies that work flow or completion is too slow even the PRA personnel feel uncomfortable about it. It increases workload of the PRA personnel which seems to be considered as an important issue in the workplace by the PRA personnel.
- The PRA personnel see inadequate number of PRA personnel as the first and inadequate training of the PRA personnel as the fifth issue. By increasing the number and the quality of the in-job training programs and by providing information on time about the changes in regulations the PRA can alleviate the issue.
- The PRA personnel’s ranking of “misbehavior the taxpayers encounter” indicates that there is a problem. They rank it as the third among the important issues. Some management measurements and training the PRA personnel about the importance of the taxpayer satisfaction can help alleviate the problem.

As for the PRA personnel’s evaluation of the sources of the perception toward the Revenue Administration, the followings can be listed:

- The PRA personnel accept that the public have the perception that the PRA personnel tend to receive unlawful benefits.
- They state that the main source of this perception is that the public do not differentiate the PRA personnel of the PRA from other government officials and think that they are corrupt, too. However, about one third of the PRA personnel interviewed accept that some of the PRA personnel have the tendency to receive unlawful benefits.
- The PRA personnel think that the taxpayers offer to provide unlawful benefits because they think that these practices are common in the public offices.
- The PRA personnel accept that the taxpayers offer to provide unlawful benefits although these offers are infrequent.
- The PRA personnel think that most of the discriminatory behavior requests are based on closeness to governing party or parties. To the firms the basis of the discrimination taking place is richness (income). That is, the PRA personnel mostly base their discriminatory behavior on the taxpayer wealth.

The attitudes of the firms and the PRA personnel toward tax evasion and informal hiring can be summarized as follows:

- More than half of the firms think that tax evasion is “understandable” when the tax system and the government spending are considered.
- 45% of the PRA personnel find tax evasion “understandable”.
- The firms and the PRA personnel also find informal hiring “understandable”, and the percentages are close to finding tax evasion understandable.
- We observe there are relationships between attitude toward tax evasion and preferring activities such as spending on charities and creating more employment. This implies that as the corruption in the government offices is reduced and the efficiency of the government spendings is increased tax evaders would encounter the public’s condemnation more.

The firms and the PRA personnel underline the following issues and points on the tax system:

- The firms and the PRA personnel reach quite an agreement on the excessiveness of the tax burden. 90% of the firms and 70% of the PRA personnel think that the tax burden in Turkey is too heavy.
- The firms and the PRA personnel think that the burden on employment is also high.
- The percentage of the PRA personnel believing that using loopholes tax liabilities could be reduced is higher than that of the firms; 61% compared with 46%. This indicates that as expected the PRA personnel who are likely to have more knowledge on the tax laws are more aware of the loopholes. However, 46% cannot be considered low.
- The firms and the PRA personnel think that there are improvements in undertaking the tax matters.
- The firms think than the PRA personnel in the local tax offices make the tasks easier and are more polite. Likewise, the PRA personnel think that the taxpayers have become more careful and knowledgeable on their tax matters. They also state that they observe some reduction in the taxpayers’ requests for discriminatory behaviors. Still, the issues such as queues and delays in processing documents call for some improvements in the local tax offices.
- The percentage of the firms thinking that the PRA personnel follow the changes in tax regulations well enough is low. The PRA personnel believe that in-job training is inadequate.
- It is found that automation has helped reduce the workload but some PRA personnel state that there are system malfunctions causing congestion. Training of the PRA personnel and providing the taxpayers some more information on the developments in automation would help.
- Most of the PRA personnel state that they focus on the taxpayers needs and try to get expected outcome. 63% of the PRA personnel think that the officials in the local tax offices aim to obtain taxpayers’ satisfaction. Definitely, there is some room for improvement.

It is found that most of the taxpayers do not direct any objections to extra tax liabilities and the fines issued after inspection and choose to pay them. This indicates that tax evasion is common and that the auditing as is efficient. If not these but the taxpayer's hesitation in taking the case to the court is driven by the fear of further inspection this would damage the attitude toward government.

The firms and the PRA personnel are asked about the sectoral shadow economies, the causes of and solutions to shadow economy in Turkey. Below are the important findings:

- Both the firms and the PRA personnel think that the shadow part is the biggest in doctors-lawyers group. The (other) service, real estate, jewellery and construction are seen the sectors in which the shadow parts are big.
- To the firms, tax burden, economic crises and unjust tax system are important factors giving rises to the shadow economy. Corruption and inadequate auditing are listed as the sixth and seventh in ranking. In general, the firms link the existence and the size of the shadow economy to taxation issues and economic conditions.
- To the PRA personnel, inadequate auditing and a naïve penalty scheme together with perceived tax burden are seen most important factors giving rise to the shadow economy. This result could be due to the PRA personnel's sensitivity to taxation issues and the fact that the auditors constitute high share of the PRA personnel sample.
- According to the PRA personnel a more just tax system is the key to reduce the size of the shadow economy. Reduction in tax rates and establishing special mechanisms to fight important fields of the shadow economy are seen other important ways to fight the shadow economy. This is in line with the Strategic Plan recently prepared by the Revenue Administration.
- Increase in social consciousness and prevention of corruption together with increase in clearness and simplicity of the tax system are other important ways to fight the shadow economy as ranked by the PRA personnel.
- Reduction in tax rates is cited frequently as a way to fight the shadow economy. The firms believe that VAT rate reduction has helped reduce the shadow economy in the textile sector. The PRA personnel believe that tax reduction would be effective only to some extent in fight with the shadow economy.

Policy Recommendations

The following set of the policy recommendations are related to the principles of the **ethical behavior**. To benefit from the principles of the ethical behavior in fight against the shadow economy, they should be put in practice and utilized to increase the taxpayers' compliance. Needless to say that the task is cumbersome. There are two sides to it. Firstly, it requires some legal framework. Secondly, and more importantly, it requires society's sincere support. When we say the society we do not mean the public or the taxpayers and exclude the officials. If the principles are followed in the governmental institutions as just a legal requirement and not internalized by the public officials then neither do the government institutions succeed nor does the society extend its helping hand. The

principles of ethical behavior should be perceived by the public and the public officials as necessities such as oxygen and water.

The legal framework on the ethical behavior has been set up in Turkey. This is one step further. However, what is needed is not "legislation ethics" but "live ethics" obeyed by the public officials and watched by the society.

The Ethics Commission of the Ministry of Finance was established in May 2005 as mandated by the article 29 of the Regulation on the Principles of Ethical Behavior of the Public Officials and Application Procedures and Essentials. According to the information provided on the Ministry's webpage the commission consisting of 10 officials from different units of the Ministry aims to establish and develop ethical culture, to advise and direct about the problems the PRA personnel face with about the principles of ethical behavior and to evaluate ethical practices. Again, in accordance with the legal mandates, in August 2006, "the Principles of Ethical Behavior" was listed as one of the topics the promoting PRA personnel would be lectured. The webpage also state that some questions on the principles of ethical behaviors are asked in the exams the promoting PRA personnel take. One of the PRA personnel was sent to Ethics Council to get "Ethics Lecturer" training.

In accordance with the Law 5345 and article 4, one of the duties of the PRA is to prepare the principles of the ethics and announce it to the public and the PRA personnel. Unfortunately, the PRA have not undertaken this task yet. However, it has an ethics commission composed of three members which operates under the command of the vice president of the PRA.

The policy recommendations are classified into three categories: Those related to the PRA, those related to the taxpayers and those related to Ethics Council. Of course, there is some transitivity between the categories.

A) Recommendations to the PRA

1. *There should be some improvements that will help the PRA personnel's views on their occupation and the institution (PRA) to change positively.*

- Salaries and wages should be increased. Low salaries and inadequate payments for extra responsibilities are listed by the PRA personnel as important issues they face. The fairness of the salaries and wages should also be observed. If there are huge gaps in salaries of the PRA personnel undertaking the similar jobs the PRA personnel's satisfaction and harmony will be lost. Increase in salaries and closing the gaps in salaries will improve the PRA personnel's performance and job satisfaction and fewer PRA personnel will have tendency to receive unlawful benefits. The findings suggest that at least there is perception that some of the PRA personnel have tendency to receive unlawful benefits. Some betterment in the PRA personnel's salaries would help reduce this tendency.
- Fairness in promotions and in assignments of responsibilities should be observed. Some PRA personnel complain from mandatory rotation, arbitrariness in promotions, appointments outside provinces. The reason behind mandatory rotation in the positions such as managers, vice managers and tax auditors is to prevent the PRA

personnel from being local and getting corrupted. Still, arbitrariness in rotation should be avoided.

- The PRA with a new code has designed work flows. However, heavy workload and many steps for each task are being identified important issues the PRA personnel face. Hence, by analyzing work procedures some changes would improve the situation and help reduce the workload.
- Some attention should be paid to works that improve attachment of the PRA personnel to the institution. These works can be undertaken by the managers and do not require heavy budgets. Fairness among the PRA personnel and rewards to jobs well-done play important roles in this task. Instead of ignoring small success stories, sending plain “thanks” to the PRA personnel would encourage them and attach them to the tax offices.
- Physical environment is listed as one of the first issues by the PRA personnel and ranked as the third. This would enhance daily work stress of the PRA personnel. Working environment should be improved.

2. Some works should be undertaken to remake the PRA's image.

- This study reports that, according to the PRA personnel, media is not at the top of the list as the source of the negative attitude toward the PRA. Yet, it could be utilized to remake the PRA's image.
- There are some roles that public relations can play in remaking the PRA's image but actual reduction in unethical behaviors is what is needed. This requires that the institution do not tolerate any unethical conduct of the PRA personnel.

3. The bureaucracy or red tape should be eliminated.

- 13% of the PRA personnel list changes in the work flow as an issue and 8% list arbitrariness in the daily workload as an issue. Simplifying tax regulations as one of the general policy recommendations is beyond this report interest. However, simple changes in the workplace would help reduce work stress of the PRA personnel.
- It is also important not to exaggerate the task and carry the responsibilities too far. The regulations forcing the PRA personnel to act picky on trivial matters should be eliminated.
- “Requests from the managers outside the work's nature” is listed by 9% of the PRA personnel as an issue. We do not know the nature of these requests. However, reductions in requests that are arbitrary and outside the work's requirements would help reduce work stress.

4. As mentioned above, in accordance with the Law 5345 the PRA should prepare and announce the principles of the ethics.

- This is an important task waiting for an immediate care of the institution.
- The existence of the Ethics Commission of the PRA should be announced via institution's documents and internet and its functionality should be enhanced.

5. *The PRA should not tolerate any misconduct.*

- This is an important issue in every government institution. The institution should distance itself from the PRA personnel engaging in unethical conducts.
- Every misconduct should be investigated no matter who it is engaging in such activities.

6. The principles of the ethical behaviors should not be ranked.

- Bribery is unethical behavior so is being rude and impolite. Some are just related to manners, others are punished severely. However, the PRA personnel's compliance to all the principles is important.

7. The technology should be utilized more.

- The PRA utilizes the technology. However, more improvements would decrease the taxpayers' contacts with the PRA personnel. This alleviates workload of the PRA personnel and help decrease some unethical behaviors.
- The technology can be utilized in order to monitor activities of the PRA personnel.

B) Recommendations related to the taxpayers

Compliance with the principles of the ethical behavior has the personnel and taxpayer sides. Thus, the questionnaires of this report have been prepared to allow to unveil both sides of the story.

1. It is important to improve tax ethics.

- As discussed in detail in the related sections of this report, more than half of the taxpayers find it understandable to evade taxes. This ratio is about 44% for the personnel.
- Compliance is not just about reductions in the tax rates, increase in auditing rate and the penalty scheme. It requires complete change in the society's mind and care. It is important to have changes such as reduction in waste in public sector but placing the principles of the ethics seems more important to increase compliance.

2. The financial advisors and accountants are mediators between the Revenue Administration and the taxpayers. Their contributions are vital for establishment of the principles of the ethical behavior.

- The financial advisors and accountants should be educated on the principles and utilized as natural allies.
- They should be utilized to educate and direct the taxpayers about the principles and their importance.
- Some of the PRA personnel state that some well-known accountants demand discriminatory behaviors from the PRA personnel in the tax offices and, more importantly, get what they want. This also harms competition among the accountants since those with some extra privileges would find more customers.

3. *Campaigns to increase taxpayers' compliance with the principles of ethical behavior would enhance consciousness of the taxpayers.*
 - The PRA has campaigns to encourage taxpayers to pay taxes. It should have some campaigns reminding to comply with the principles of the ethical behavior. Bribery can be initiated by both personnel and the taxpayers.
 - "Requests from the taxpayers for discriminatory implementation" is ranked as the ninth issue by the personnel. Taxpayers should be informed that such requests would diminish the service quality they receive and are damaging in the long run.
4. *The perception of the taxpayers on the conduct of the ethical behaviors in the PRA should be addressed.*
 - The bases of the perceived causes of discriminatory behavior should be analyzed. This report provides information on this and the PRA should be aware of the reasons behind these concerns.
5. Taxpayers should feel that they are welcomed in the local offices of the PRA.
 - Deficiencies of the offices of the PRA such as delays in processing documents and many steps for each task would force taxpayers to look for ways for discriminatory behavior. If some taxpayers see that others do not wait and can pass through the counter and finish up their tax matters they start to search for ways to do the same thing.

C) Recommendations to the Ethics Council:

1. The Council should be in close contact with the PRA and encourage it to prepare their own principles of the ethical behavior.
 - As mentioned above, there is urgent need to have such document in an institution such as the PRA which is concerned with effective and compliant financial relationships between citizens and the state.
2. The PRA personnel should be educated on the importance of the principles of the ethical behavior.
 - The seminars on the principles should be given by the professionals and should not be considered just as fulfillment of legal requirement.
 - Each one of the principles of the ethical behavior is important. They should not be ranked. However, as discussed in the text, all of the PRA personnel do not share the same risks for each of them. Thus, instead of giving the same "package" training on ethics, the employees should be divided into different risk groups and are given different lectures.
 - The principles of the ethical behavior should be introduced as a way to obtain not only job satisfaction but also happiness in life as the PRA personnel spend at least one third of his time in the office.

3. The interaction between government institutions with respect to ethical behaviors.

- As discussed in the text, taxpayers' perception of the PRA and its personnel is greatly affected by the perception on the other government institutions. This indicates that good governance in all institutions is vital to change perception of the taxpayers.

The shadow economies exist and grow both in the developed and the developing countries. We can talk about minimizing the shadow economy not eliminating it. That is, there is an optimum size of the shadow economy in every economy just as there is an optimum size of government. Applying the economic theory for the case at hand we can say that the struggle to curb the shadow economy should continue until the marginal benefit of the reduction in the shadow economy gets equal to the marginal cost of the fight against it. Everybody agrees that the shadow economy is an issue that should be addressed. Its causes are many from fiscal to social ones. The fight against the shadow economy requires diverse actions to be taken. Lastly, it is used as a catchphrase for all anomalies in the economy. It is important to realize that the shadow economy is not the devil giving rise to all economic and social problems, and thus it is not logical to expect that when its size is reduced to a minimum other economic and fiscal issues will then be resolved.

APPENDIX-1: FIRM QUESTIONNAIRE

This survey is conducted to provide some guidance to the work of the Ethics Council and funded by the Council of Europe. The identities and views of the participants of this survey will in no way be publicized. We thank for your participation and for your special attention to the issue.

Prof.Dr. Coşkun Can AKTAN Assoc.Prof.Dr Fatih SAVAŞAN
Dokuz Eylül University Uşak University

1. Your age?

2. Your gender?

<input type="radio"/> Female	<input type="radio"/> Male
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3. Level of education?

<input type="radio"/> Literate	<input type="radio"/> Two-year college
<input type="radio"/> Elementary	<input type="radio"/> B.A.
<input type="radio"/> High School	<input type="radio"/> Graduate Study

4. How many employees are working in your firm?

5. Does your firm export?

<input type="radio"/> Yes	<input type="radio"/> No
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6. How often do you borrow from the banks?

<input type="radio"/> Never	<input type="radio"/> Seldom	<input type="radio"/> Often
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7. Which one of the followings best describe your firm’s production and trade structure?

- ☐ Production and wholesale
- ☐ Production, wholesale and retail sale
- ☐ Wholesale and retail sale
- ☐ Retail sale

8. Which one of the followings best describes your production structure?

- ☐ Firm has a brand
- ☐ Brand and production for other firms
- ☐ Production for other firms

9. Please cite the first three issues the sector faces (write down 1., 2., and 3.)

<input type="radio"/> Ups & downs in demand <input type="radio"/> Low capacity utilization <input type="radio"/> Unfair competition with cheap imports <input type="radio"/> Imitated products <input type="radio"/> Shadow part in the sector <input type="radio"/> High social security burden <input type="radio"/> Inadequate R&D	<input type="radio"/> Excessive tax burden <input type="radio"/> Bottlenecks in inputs <input type="radio"/> The issues encountered in transportation-freight <input type="radio"/> Activities and demands of labor unions <input type="radio"/> Inadequate support from the sector reps <input type="radio"/> Shortage of skilled workers
Other (Please specify):	

10. Do or did you benefit from any government incentives energy, social security employer premium etc.)?

<input type="radio"/> Yes	<input type="radio"/> No
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11. Which one of the followings do you think more risky?

- ☐ Informal hiring
- ☐ Tax evasion
- ☐ Bribing

12. (If your firm has encountered) what is your perception about tax auditors' stand on bribery?

- ☐ None accepts bribe.
- ☐ A few accept bribe.
- ☐ Most of them accept bribe.
- ☐ Almost all accept bribe.

13. (If your firm has encountered) what is your perception about tax auditors' stand on gift-giving?

- ☐ None accepts gifts.
- ☐ A few accept gifts.
- ☐ Most of them accept gifts.
- ☐ Almost all accept gifts.

14.Cite three most important deficiencies tax auditors possess (write down 1., 2. and 3.).

- ☐ They act as if everyone is guilty
- ☐ They look for excuses to issue fine
- ☐ They act rudely, disrespectfully and seem smarty
- ☐ They do not listen to our explanations
- ☐ They are not fair-minded
- ☐ Sullenness
- ☐ They act as if they are open for bribe
- ☐ Gift-taking
- ☐ Other (Please specify):

15.On which ground do you think tax auditors discriminate most?

<ul style="list-style-type: none"><input type="radio"/> They do not discriminate<input type="radio"/> Language / tongue<input type="radio"/> Religion-sect<input type="radio"/> Politic ideology<input type="radio"/> Closeness to the governing party	<ul style="list-style-type: none"><input type="radio"/> Race<input type="radio"/> Native-alien<input type="radio"/> Sex<input type="radio"/> Income<input type="radio"/> Social status quo (being prestigious person around)
Other (Please specify):	

16.(If you encountered with someone from the tax inspectors board, high ranked tax inspectors, and income controllers) identify three most important deficiencies they possess (write down 1., 2. and 3.):

- ☐ They act as if everyone is guilty
- ☐ They look for excuses to issue fine
- ☐ They act rudely, disrespectfully and seem smarty
- ☐ They do not listen to our explanations
- ☐ They are not fair-minded
- ☐ Sullenness
- ☐ They act as if they are open for bribe
- ☐ Gift-taking
- ☐ Other (Please specify):

17. Please identify three most important issues you encounter during routine controls of inspection officials (write down 1., 2., and 3.).

- ☐ They act as if everyone is guilty
- ☐ They look for excuses to issue fine
- ☐ They act rudely, disrespectfully and seem smarty
- ☐ They do not listen to our explanations
- ☐ They are not fair-minded
- ☐ Sullenness
- ☐ Act as if they are open for bribe
- ☐ Gift-taking
- ☐ Other (Please specify):

18. On which ground do you think inspection officials discriminate most in their routine checks?

<input type="radio"/> No discrimination <input type="radio"/> Language / tongue <input type="radio"/> Religion-sect <input type="radio"/> Politic ideology <input type="radio"/> Closeness to the governing party	<input type="radio"/> Race <input type="radio"/> Native-alien <input type="radio"/> Sex <input type="radio"/> Income <input type="radio"/> Social status quo (being prestigious person around)
Other (Please specify):	

19. What is the most important deficiency the managers and vice managers of tax offices possess?

- ☐ Discrimination in their job against taxpayers
- ☐ They act as if they are open for bribe
- ☐ Gift taking
- ☐ Inadequate knowledge on their jobs
- ☐ Deficiency in managing and directing their PRA personnel
- ☐ Lack of respect to taxpayers
- ☐ They act as if taxpayers were guilty
- ☐ Misuse of their discretion power
- ☐ Other (Please specify):

20.Where or from whom in the tax offices do you encounter the behaviors such as discrimination and gift taking most?

- ☐ From officials in tax offices
- ☐ From the managers or vice managers in tax offices
- ☐ During inspections of tax auditors
- ☐ During routine controls of inspection officials
- ☐ Other (Please specify):

21.Which type of tax do you think is evaded most?

<input type="radio"/> Personal Income Tax	<input type="radio"/> VAT
<input type="radio"/> Corporate tax	<input type="radio"/> Excise tax
<input type="radio"/> Other (Specify):	

22.How often do you or your representative need to go to tax offices in person?

- ☐ Never
- ☐ Seldom
- ☐ Often
- ☐ Very often

23.Please identify three most important deficiencies the taxpayers encounter in tax offices (write down 1., 2. and 3.)

<input type="radio"/> Delays in processing documents	<input type="radio"/> Inadequate number of officials
<input type="radio"/> Losses of documents	<input type="radio"/> Inadequate knowledge of PRA personnel
<input type="radio"/> Queues	<input type="radio"/> Misbehaviors of officials
<input type="radio"/> Many steps for each task	<input type="radio"/> Inadequate advising and direction
<input type="radio"/> Other (Please specify)	

24.When additional tax liabilities any penalties were issued following inspection (If any), what was your reaction to it? (You can mark more than one choice)

- ☐ I paid
- ☐ I looked for settlement and settled down
- ☐ I looked for settlement but could not get agreement
- ☐ I took the case to the court and I won
- ☐ I took the case to the court but I lost
- ☐ I took the case to the court and the judiciary process continues

25. Do you think the reduction of VAT to 8% helped fight against shadow part in the sector?

- ☐ Did not affect
☐ Helped little
☐ Helped considerably.

26. What do you think the priority in the sectoral policy of the government should be?

<input type="radio"/> General incentives (free land, energy, cheap raw material etc.) <input type="radio"/> Tax incentives <input type="radio"/> Reduction in employers share of social security premium <input type="radio"/> Establishing link between tax reduction and employment creation	<input type="radio"/> Know-how and guidance <input type="radio"/> Export incentives <input type="radio"/> Issuance of standards in Import <input type="radio"/> Support for developing brand names <input type="radio"/> Other (Specify):
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27. Please identify three sectors in which shadow part is big (write down 1, 2., and 3.)

<input type="radio"/> Service (restaurant, hairdresser, entertainment, hotels etc.) <input type="radio"/> Doctors, lawyers <input type="radio"/> Textile production <input type="radio"/> Readymade <input type="radio"/> Construction <input type="radio"/> Jewellery <input type="radio"/> Furniture- decoration	<input type="radio"/> Food production <input type="radio"/> Agricultural production (agriculture, forestry, hunting, fishery) <input type="radio"/> Mining <input type="radio"/> Transportation-Freight <input type="radio"/> Telecommunication <input type="radio"/> Real Estate <input type="radio"/> Other (Please specify):
--	---

28. What are the three most important factors giving rise to shadow economy (write down 1., 2., and 3.)

<input type="radio"/> Existence of small sized firms <input type="radio"/> Bureaucracy- a lot of paper work <input type="radio"/> Economical crises <input type="radio"/> Cash usage in transactions <input type="radio"/> Excessive tax burden <input type="radio"/> Penalties are naïve <input type="radio"/> Inadequate auditing	<input type="radio"/> Complexity of tax codes <input type="radio"/> Injustice in taxation <input type="radio"/> Inadequate guidance for taxpayers <input type="radio"/> Inadequacy of public services <input type="radio"/> Corruption in public offices <input type="radio"/> Struggle of the firms to survive <input type="radio"/> Other (Specify):
---	--

PLEASE CODE: Definitely agree: 1 Agree: 2 Undecided: 3 Disagree: 4 definitely disagree: 5

"When I take tax system and public expenditures together I find tax evasion understandable "	
"When I take social security burden and rough competitive environment I find informal hiring understandable "	
"I know no one around me who never evades taxes"	
"I think people who evade would most likely get caught"	
"Tax penalties are powerful enough to deter tax cheaters"	
"I condemn those who evade taxes"	
"When I consider the taxes I pay as a price for the services I get from government such as infrastructure, education, and defense I can say this is a fair trade"	
"Informal hiring is more immoral than evading taxes"	
"I think helping the poor, constructing mosques and water fountains or supporting soup kitchen for the poor are preferable over paying taxes"	
"Creation of more employment opportunities is preferable over paying taxes"	
"I know no firm which never employs informally"	
"Tax regulations are too complex"	
"Tax burden is too heavy"	
"The burden on employment is too high"	
"I think it is very easy to reduce tax liability by benefiting tax loopholes"	
"I find easier to handle taxation matters now more than ever"	
"Officials are more polite and helpful now more than ever"	
"I think the officials in tax offices deserve their salaries"	
"I think the officials in tax offices possess adequate occupational knowledge"	
"I think the officials in tax offices possess adequate occupational skill"	
"I think the officials follow the regulation changes closely and carefully, and hence, aware of them"	
"I think the officials in tax offices are good enough in public relations"	

PLEASE DO ADD ANY COMMENT YOU THINK DESERVE ATTENTION ON THE MATTERS OF THIS SURVEY:

APPENDIX-2: PRA personnel QUESTIONNAIRE

This survey is conducted to provide some guidance to the work of the Ethics Council and funded by the Council of Europe. The identities and views of the participants of this survey will in no way be publicized. We thank for your participation and for your special attention to the issue.

Prof.Dr. Coşkun Can AKTAN *Assoc.Prof.Dr Fatih SAVAŞAN*

Dokuz Eylül University

Uşak University

1. Your age?

2. Your gender?

<input type="radio"/> Female	<input type="radio"/> Male
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3. Education Level?

<input type="radio"/> Elementary	<input type="radio"/> Vocational
<input type="radio"/> High school	<input type="radio"/> Bachelor
	<input type="radio"/> Graduate

4. Year in employment in PRA?

5. Please rank three most important problems related to your occupation (Please write down 1., 2. and 3.)

- ☐ Physical environment in the workplace
- ☐ Low salary
- ☐ Heavy workload
- ☐ Requests from the managers outside the work's nature
- ☐ Requests from other government institutions
- ☐ Arbitrariness in daily routine and workload distribution
- ☐ Frequent changes in daily work plans and flows
- ☐ Requests from taxpayers for discriminative implementation
- ☐ Arbitrariness in promotions
- ☐ Frequent changes in tax regulations
- ☐ Inadequate information flow on the changes in tax regulations
- ☐ Other (Please specify):

6. To what degree do you think the public shares the view that the PRA personnel are open to receive some unlawful benefit?
- ☐ None shares it
 - ☐ Very low percentage share it
 - ☐ High percentage share it
 - ☐ Very high percentage share it
7. (If you did not check "none" above) why do you think the perception that the PRA personnel are open to receive unlawful benefit is shared by the public to some degree?
- ☐ Tendency of some of the PRA personnel to receive some unlawful benefit
 - ☐ The public does not distinguish our institution from the other government institutions in which these practices are perceived to be common.
 - ☐ Inadequate transparency in tax offices due to work's nature it undertakes
 - ☐ Inadequate transparency in the procedures the office undertakes
 - ☐ Exaggerated news in media
 - ☐ Other (Please specify):
8. (If you did not check "none") What do you think the main reason behind the taxpayer's offer to provide the PRA personnel unlawful benefits or gifts?
- ☐ Belief that it is very common in the government institutions
 - ☐ Impression some PRA personnel's behaviors declare that they are open for these kinds of offers
 - ☐ Perception that there is inadequate surveillance in the tax offices for these types of conducts
 - ☐ Belief that tax regulations provide the PRA personnel some elasticity in tax matters
 - ☐ Other (Please specify):
9. How often do you think taxpayers offer gifts to the PRA personnel?
- ☐ None
 - ☐ Infrequently
 - ☐ Often
 - ☐ Very often

10.How often do you think taxpayers offer bribes to the PRA personnel?

- ☐ None
- ☐ Infrequently
- ☐ Often
- ☐ Very often

11.Please rank the factors that increase taxpayers' compliance costs (write down 1.,2. and 3.)?

- ☐ Provision of unlawful benefits to the PRA personnel
- ☐ Accounting costs
- ☐ Attorney wages
- ☐ Personnel costs
- ☐ Inadequate clearness, comprehensibility and simplicity in tax regulations
- ☐ Too much time to undertake tax matters
- ☐ Other (Please specify):

12.On what ground do taxpayers ask for discriminatory behavior most?

<input type="radio"/> No discrimination requests <input type="radio"/> Language / tongue <input type="radio"/> Religion-sect <input type="radio"/> Politic ideology <input type="radio"/> Closeness to the governing party	<input type="radio"/> Race <input type="radio"/> Native-alien <input type="radio"/> Sex <input type="radio"/> Income <input type="radio"/> Social status quo (being prestigious person around)
Other (Please specify):	

13.How often do you think taxpayers need to go to the tax offices in person?

- ☐ Never
- ☐ Infrequently
- ☐ Often
- ☐ Very often

14.Please identify three most important deficiencies in the tax offices (write down 1., 2. and 3.).

<input type="radio"/> Delays in processing documents <input type="radio"/> Losses of documents <input type="radio"/> Queues <input type="radio"/> Many steps for each task	<input type="radio"/> Inadequate number of officials <input type="radio"/> Inadequate knowledge of PRA personnel <input type="radio"/> Misbehaviors of officials <input type="radio"/> Inadequate advising and direction
<input type="radio"/> Other (Please specify)	

15. To your experience, identify first three sectors in which the shadow part is big (write down 1., 2. and 3.).

- ☐ Service (restaurant, hairdresser, entertainment, hotels etc.)
- ☐ Doctors, lawyers
- ☐ Textile production
- ☐ Readymade
- ☐ Construction
- ☐ Jewellery
- ☐ Furniture- decoration
- ☐ Food production
- ☐ Agricultural production (agriculture, forestry, hunting, fishery)
- ☐ Mining
- ☐ Transportation-Freight
- ☐ Telecommunication
- ☐ Real Estate
- ☐ Other (Please specify):

16. What are the three most important factors giving rise to shadow economy (write down 1., 2., and 3.).

- ☐ Existence of small sized firms
- ☐ Bureaucracy- a lot of paper work
- ☐ Economical crises
- ☐ Cash usage in transactions
- ☐ Excessive tax burden
- ☐ Penalties are naïve
- ☐ Inadequate auditing
- ☐ Complexity of tax codes
- ☐ Injustice in taxation
- ☐ Inadequate guidance for taxpayers
- ☐ Inadequacy of public services
- ☐ Corruption in public offices
- ☐ Struggle of the firms to survive
- ☐ Other (Specify):

17. To your experience, which type of tax do you think is evaded most?

<input type="radio"/> Personal Income Tax	<input type="radio"/> VAT
<input type="radio"/> Corporate tax	<input type="radio"/> Excise tax
<input type="radio"/> Other (Specify):	

18. Do you think reductions in tax rates help fight the shadow economy?

- ☐ Do not help
- ☐ Help little
- ☐ Help considerably.

19. What are the three most important ways to reduce the size of the shadow economy in Turkey (write down 1., 2. and 3.).

- ☐ No measures are needed, it goes down as economic development is achieved.
- ☐ Reductions in tax rates
- ☐ To have flat rate in income tax
- ☐ Changes in taxation to have more just tax system
- ☐ Reduction in bureaucracy
- ☐ Reduction in burden on employment
- ☐ To make the tax system more clear and comprehensible
- ☐ Increase the social consciousness about costs of shadow economy
- ☐ Increase the efficiency of government spending
- ☐ Prevention of corruption
- ☐ To take some measures to improve attitude toward government
- ☐ To develop some mechanisms to fight important types of shadow economic activities.
- ☐ Other (please specify):

	Definitely agree	Agree	Undecided	Disagree	Definitely disagree
20. "When I take tax system and public expenditures together I find tax evasion understandable "					
21. "When I take social security burden and rough competitive environment I find informal hiring understandable "					
22. "Everybody evades taxes"					
23. "I think people who evade would most likely get caught"					
24. "Tax penalties are powerful enough to deter tax cheaters"					
25. "The society condemns those who evade taxes"					
26. "When we consider the taxes paid as a price for the government services such as infrastructure, education, and defense we can say this is a fair trade"					
27. "I believe that tax monies are spent efficiently by the government"					
28. "Informal hiring is more immoral than evading taxes"					
29. "I think helping the poor, constructing mosques and water fountains or supporting soup kitchen for the poor are preferable over paying taxes"					
30. "Creation of more employment opportunities is preferable over paying taxes"					
31. "I know no firm which never employs informally"					
32. "Tax regulations are too complex."					
33. "Tax burden is too heavy"					
34. "The burden on employment is too high"					
35. "I think it is very easy to reduce tax liability by benefiting tax loopholes"					
36. "I think it is easier for the taxpayers to handle tax matters now more than ever"					
37. "The taxpayers' requests for discriminatory behaviors are decreasing."					
38. "The taxpayers are more careful about tax matters now more than ever"					
39. "I believe that I fully deserve the paycheck I receive each month for my service"					
40. "I believe that I have adequate occupational knowledge"					
41. "The Revenue Administration give necessary in-job training adequately"					
42. "I think the tax regulations are clear and comprehensible not to give opportunities for discriminatory behavior"					
43. "I think the PRA personnel are well-trained in public relations."					
44. "I feel reduction in workload due to automation"					
45. "The additional payments are good enough for extra responsibilities I undertake"					
46. "I think the taxpayer have more knowledge in their taxation matters"					
47. "I observe the taxpayers' needs and I work to get expected results"					
48. "The PRA personnel aims taxpayers' satisfaction"					
49. "Taxpayers' secrets are protected, the information on their income and tax matters are kept secret unless there are rules in tax regulations to disseminate it"					

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ETHICS, CULTURE AND SOCIETY

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EXECUTIVE SUMMARY

The study was conducted in order to find out the level of the social perception of public ethics, to find out the social barriers in creating an administration based on ethical principles, to find out the present role of the public institutions, media, educational institutions and civilian institutions in the making-up the ethical codes and settings to be improved.

The power of culture on ethical codes also affects the perception of ethics in public administrations. Through this study, there are two dimensions analyzed; which is the mission imposed on the public administration by the people at large, and the perception of public officials (in the part on society the data on public officials were obtained by asking the sector of employment as part of the demographic data and this is given under the heading of society). Drawing on the literature review, the frames of the field study was set. The study included students and parents living in Ankara İstanbul and Kars. Besides, members of Non-Governmental Organizations (NGO) as well as the media were included in the study with semi-structured open ended interview questions.

In the part of society's perception of public ethics, the level of adopting the ethical principles and the factors influential in this, were dealt with. The results of the study show that the expectation of efficiency and productivity of the public officials by the society are high and public officials are expected to perform their services with an understanding of responsibility. However, it is seen that the expectations of being fair, participation and courtesy could be flexible. The flexibility of these expectations has the risk of individual interests to become predominant in society and of ignoring such behaviors. On the whole, the level of adopting the ethical principles with concrete and the economic nature is high on public officials, while those with abstract and service-related nature are lower. It is observed that the level of knowledge in this issue is not sufficient enough.

It was found out that the primary role in the acquisition of the ethical principles belongs to the family, school and society units. It was found out that secondary role belongs to the media, the organization where the person works and NGOs. This signifies that the primary groups are of great importance in the acquisition of the ethical principles; the media and the organization where the person works are not active enough in this regard. There were questions asked on the range between the powerful and non-powerful, the traditional society structure and the understanding of the all-powerful state and its effect on the application and acquisition of the ethical principles. A great majority of the participants admitted the existence of the factors listed and they agreed on the fact that these factors lead to favoritism, the gap between the subordinate and the superior and the fact that the citizen are not able to question the public officials. Finally, another finding obtained in the study is that the level of adopting the ethical principles in a public administration is lower compared to those in private sector. Because of the low level in adopting ethical principles for public officers there emerging a risk that this situation may cause the ethical principles to be defined in a flexible manner.

The role of education in adopting the ethical principles in public administration is addressed. The material in this part comes from students at three different provinces at

different school types. When the level of “basic ethical principles dimension” is analyzed, it is seen that the level of adopting the “democracy, respectability and trust” principle is higher than the other principles. This situation shows that students are in the expectation of a democratic and participative administration. However, the level of adopting “honesty and impartiality”, “informing to the authorities”, “avoiding the conflict of interests”, “receiving gifts and the prohibition of gaining advantage”, “not using the authority to gain advantage” and “the relations with the former public officials” are lower than the other principles. In this context, it is observed that the participants in the study do not have the awareness of this dimension.

In the analysis performed to see how the students acquire the ethical principles and from whom they acquire them, it is seen that in the first place comes the family factor. According to this result in the studies that will be conducted to create an awareness of ethics in public administration, special emphasis should be put onto the family education and teachers should be helped to acquire the sense of ethical principles. The ethical awareness students will have will be enhanced in the social environments they are in and will be on the agenda of the individuals through the media.

The media members state that they do not have an internal consistency about ethical standards. They are of the opinion that the public officials should have the ethical principles but when it comes to application, they do not exhibit these principles. Some reasons why ethical principles are not adhered to are economical problems, the traditional structure of the family and nepotism.

The NGO participants state that NGOs do not exhibit an internal consistency about ethical standards. All of the participants are of the opinion that, about public administration ethics, NGOs acting in a biased manner. In order for the individuals to acquire ethical principles, the society in the first place has to have the sense of ethics and adopts this sense and principles. They are of the opinion that the public officials should have the ethical principles but when it comes to application, they do not exhibit these principles. Some of the reasons why ethical principles are not adhered to are economical problems, the traditional structure of the family and nepotism.

INTRODUCTION

Continuous changes have been observed in the understanding of state and public administration. Especially following the 1970s, the discussion as to the role of the state has increased and “the new understanding of public administration” has gained priority. In Turkey, there has been tremendous effort in the delivery of public services in an efficient and effective manner. Creating a sense of public ethics is one of these efforts.

In this study, three main objectives have been set:

1. To find out the level of the social perception of public ethics
2. To find out the social barriers in creating an administration based on ethical principles
3. To find out the present role of the public institutions, media, educational institutions and NGOs in developing ethical standards.

In the main plan outlined within this frame, the study was divided into four main groups.

1. The perception of the public ethics by the society
2. The role of the education in the ethics of public administration
3. The role of media in the public administration
4. The role of NGOs in public administration

In the part of the study looking at the perception of the public ethics by the society, the level of adopting the ethical principles to be obeyed by the state employees, demographic variables affecting the level of adopting such as age, educational status, etc., were explored.

In the part of the study looking at the role of education in public administration ethics, the contribution of education to public administration ethical principles was studied through data obtained from the questions asked to students selected in educational institutions and from the questions asked to people in general.

In the part of the study looking at the role of the media and NGOs, the contribution of media and NGOs to the adoption of ethical principles was explored through results obtained from the open ended questions to media members as well as questions asked to people in general.

LITERATURE

Introduction

The concept of ethics is a controversial one in public administration. Although the debates about ethics in public administration go back to the 1940s, it intensified in the 1980s (Kılavuz, 2003: 45). In its background lies the economic crises happened just before the 1980s and the process of globalization influencing the whole world. Subsequent to crisis, public organizations and sector were examined closely and found out that public services and sector functioned in an inefficient manner and a new way of efficiency was sought. Solutions discussed were reflected in the implementation in public administration before long and a number of countries started to put the reforms into action in order to overcome the crisis.

Good practices and positive developments in the reforms executed paved the way for the reforms to have expansionist characteristics (Menzel, 2006:3). One of the solutions to the process mentioned involves the reorganization and re-administration of public administration and service processes based on the ethical principles. It could be said that the inclusion of ethical dimension to the reforms stems from the inclination that state and public administration should be approached within a holistic perspective, in that state organizations are not mechanical bodies and economic crises could not only be overcome by economical measures. Ethics in this regard makes up the intangible part of the holistic approach towards public administration. Another need for an ethical approach is to prevent the corruption that occurs as a result of the degeneration in the public organizations which are in an unmanageable situation (Karasu, 2001: 242).

The Interrelationship among Ethics, Culture and Society

There is no consensus on the definition of ethics. Ethics, in one definition, is "moral standards and rules one should follow", while in another definition it is "system of values, standards and principles describing and guiding how to behave correctly" (Rosenthal and Yudin: 1997). Keeping these definitions in mind, the concept of ethics involves the codes on what is good and bad in human behavior along with what should one do. When the elements of ethical codes are investigated, it is observed that these codes impose burden and responsibility on individuals, creates good will in people, affects people in self-examining and are elements directing people with altruism, the sense of good and evil and honor (Killioğlu, 1998:114).

As seen, ethics is composed of the intangible codes that enable one to take on positive meanings such as good, neat, true and that direct people's behavior in these directions. The composition of these codes is very much related to the society people live in and culture of the society. Culture is the general name to denote what organizes the relationships of people and nature with other elements (Çeçen, 1985: 114). Ethical behavior is nested in the culture. Culture shapes the processes of perception, thought, behavior and sense. Culture both as an individual and an organizational entity influences the ethical behavior of individuals. In this regard, it is possible to take ethics as a sub-dimension of culture.

Why Ethics in Public Management? Ethics and Ethical Approaches in Public Administration

The ethics of public administration is the form of morality within a specific organization and fed from the organization concerned. As for individuals, managerial morality is embodied in individuals in part before they are a member of an organization (Gilman, 2005:5). These features are reflected in public organizations and make up managerial ethics along with organizational culture. In the literature there are two main approaches regarded as the philosophic roots of managerial ethics (Vries, 2002: 313-315).

According to **Teleological approach**, the value of an action or decision is determined by the benefit, reliability and the success of the result obtained or expected. In terms of this, an action is ethically correct as long as it provides benefits most. This view tries to attain happiness for most people and distribution of happiness and benefits fairly, while it is criticized in points where it can damage basic moral rights. On the other hand, **Deontological approach** regards actions and decisions as valuable or non-valuable in ethical terms based on quality of the thought (good will, responsibility, tasks, and principles). Deontological approach, unlike the teleological ethics, regards responsibility as an essence of a task or principle.

There are differing views and tendencies on the issue of which of these two approaches are appropriate for public administration. The proponents of teleological approach hold that because the managers should abide by the laws and should account for their actions and decision, they will be inclined to be target-focused and will set standards towards outcomes (Öztürk, 2000:206). On the other hand, others hold that for public administration and public good, ethical standards and principles are projected by deontological approach (Nohutçu, 2004: 397). In this study these two approaches have been made use of.

There are two main sources directing the ethical behavior in public administrations. The former of these is the universally-accepted values emerging as a result of the accumulation of the practices on public administration in the international settings. The latter is the values transferred from the culture of the society where the public organizations were shaped.

Universally-accepted sources of ethics in public administration come from the accumulation of successful practices. Generally-accepted managerial ethics definition encompasses basic universal values such as consistency in managerial decisions and actions, realism, justice, equality, neutrality, honesty, responsibility, affection, transparency (Ömürgönülşen, Öktem, 2005:2). To respond to the expectations of the public opinion, to assure the public good and the need for the protection of the rights of those benefiting from services and those delivering services are the basic grounds for ethical quests in public administration (Bertok, 1999:674).

The generally-accepted standards of managerial ethics are as the followings (Puma, 1998):

- Ethical standards in public services should be clear and comprehensible
- Ethical rules should not contradict legal regulations
- Ethical guides and counseling should be established for bureaucrats and politicians
- Bureaucrats and politicians should be informed about their rights and responsibilities against possible unjust actions
- Politicians should contribute to the ethical background
- Decision-making processes should be transparent and public should be informed
- Management system should be adjusted so as to combat corruption
- Management decisions and policies should be directed to enhance ethical behavior

Cultural Resources for Ethics in Public Administration

Apart from universally-accepted norms related to ethics, the understanding of good and evil varies according to society. This difference stems from the dynamics of the cultures and the societies. Values transferred from culture to public administration become concerted in two dimensions. These are the perception of state in the society and the perceptions of state employees about themselves and about the citizens. In every society's culture, the understanding of state and state employee differs. In particular, the approach to individual, the approach to rulers and the ruled shape the perception on public organizations and employees.

Culture theories are categorized into individualist and collectivist cultures in respect to individual behaviors. Individualist and collectivist cultures emphasize whether the individual or society has priority (Emre, no date: 17) – see Table 1a.

Table 1a: Cultures I

Individualist Cultures	Collectivist Cultures
The object of public administration is individuals	The object of public administration is society
What is good for an individual is good for the general public	What is good for a society is good for the general public
The interest of the individual comes first	The good of the society comes first
State is a means	State is an end

The approach to the relations between rulers and the ruled categorize the cultures into two as cultures with low power-range and cultures with high power-range (Hofstede, 1991: 72). In this context, in the cultures with high power range, the legitimacy of the rulers stems from their power. In such cultures, the consent towards the power is per se and the ruler doesn't have to perform anything to get the consent. When it comes to the cultures with low power range, the authority has to show reasonable grounds to get the consent of those being ruled – see Table 1b.

Table 1b: Cultures II

Cultures with low power range	Cultures with high power range
The inclination to the consent for the power is low	The inclination to the consent for the power is high
Groundless power exercise is not welcomed	Power is not questioned
There is an equal relationship between the state and the citizens	The relationship between the state and the citizen is the one between the powerful and the powerless
Participation is encouraged	Participation is not welcomed

The importance of the issue in ethics lies at the point where the state and the managers or rulers are regarded as a separate class in societies with high power range. In such societies, since power is accepted without questioning, the control of non-ethical behavior by the citizens becomes harder.

In terms of culture, Turkey is a collectivist society and the range between the powerful and the powerless is high. When the perception of state is examined, it is seen that (Hofstede, 1991: 67-73);

- The group interests take precedence in laws.
- Public sector is more dominant than private sector.
- Equality is above the individual freedom.
- Social cohesion and reconciliation is the most important objective.
- The state and public organizations are not means but ends.
- Power is above the truth. Whoever has the power is correct and good.
- Power is essential in order to protect family and acquaintances, to acquire spectacular characteristics and to be able to apply sanction.
- There is frequent use of power in internal politics.
- State and public employees are regarded as a household head of a big family and not questioned.
- Services and rules delivered by the state are regarded correct, good and fair without questioning.
- The main task of the state is to enable the maintenance of the common good.

In public organizations the perception of the organization and state differs. In cultures with individualist and low power range, the interest of the individual comes first. This means that the aims of the employee come first and from the point of the citizens, the service quality and expectation of the citizens will also come first. The basic essence is the satisfaction of employees and the citizens. The meaning imposed on the public and state an organization is solely due to the fact that they are offering public services (Emre, no date: 17-18). There is no specific distinction between the ruler and the ruled, between the citizen and public organizations. Organizations have the responsibility to account and subordinate and citizens have the right to participate.

In collectivist cultures -like Turkey- with high power range the state and the superior have an important place. When the nested perception of public employees and society examined, it is seen that (Özen, 1996: 18-19);

- The expectation of citizens and service takes second place because what is concerned is the good of state and society.
- The participation or intervention of citizens in service processes is not welcomed because of the concern that citizens ask for the best – and this doesn't meet the common good and the high power range.
- The equality provided to citizens comes at first in terms of the service quality and service delivery.
- Secrecy is the main principle for the issues that could contradict the interest of the state.
- The participation of the citizens in service process is low and is not encouraged.
- Accountability becomes difficult as the responsibility of the employees is common.

Ethical measures are taken compatible with teleological approach in order to prevent the corruption deriving from degeneration in ethical codes (Chapman, 1998:9). Degeneration is not only experienced in the field of public administration. It is a general problem for the society and the real reason for degeneration should be sought in the structures of the society involved because politics and bureaucracy cannot be abstracted from each other. Hence, the social structure should be gone over comprehensively and the malfunctioning points should be corrected. If this is not performed, measures to be taken could have temporary solutions but in fact will not contribute to the solution of the problem (Ergun, 2004:353).

The concrete image of degeneration in public administration is corruption. The most common and basic definition of corruption is "the misuse of public authority for personal interests". World Bank uses and adopts this definition (Çulpan, 1980: 34). Corruption can occur in a variety of manner such as political corruption, managerial corruption, corruption in return for material interest and non-material interest (Aktan: 1993: 121). The causes of degeneration can be classified as social, political, managerial and bureaucratic degeneration, and may be identified among the following issues:

- Social problems are characterized as the dominance of primary group relations (Berkman, 1983: 68), urbanization and social mobility, powerful state-weak civilian society (Çulpan, 1980: 40).
- The fundamental of the problems stemming from economic structure is the role of the state in economy and the income status of public employees.
- Problems deriving from political structure come from the difference displayed by the political cultures of the countries. For example, the social culture adopted from the Ottoman era affects the political culture, which is a cultural barrier against democratization and active participation and, for the New Republic of Turkey in

general, seeking to reflect the political and administrative organizations of the West (Berkman, 1983: 47). This new administrative order transferred from the West wasn't internalized by the society and for this reason bureaucracy became corrupted in a short time.

- The main problems stemming from organizational structure come from centralism, intensive hierarchal structure and slow working, malfunctioning public organizations. In the face of these problems, citizens find themselves compelled to find illegitimate means to have their works done (Çulpan, 1980:349)
- The main problems stemming from bureaucratic structure come from poorly-defined duty and authority limits, the lack of efficiency, politicization of bureaucracy and the burden of delay (Tutum, 1976: 18).

The degeneration and corruption rates of nations observed and aligned in worldwide indexes. According to 2008 corruption perceptions index, Denmark, New Zealand and Sweden are the countries with the lowest ranks in the list. As for Turkey, Turkey is (http://www.transparency.org/news_room/in_focus/2008/cpi2008/cpi_2008_table) in the 58th place in the list. A number of studies have explored this issue in a Turkish context.

One study⁴⁵ was "Bribery Causes, relations among causes, weights of causes and ways to struggle". The study set out to investigate the apparent reasons for bribery and problems leading to these reasons and to propose solutions for them. In the study, frequent moral problems were found out to be one of the reasons for bribery. Another study was "Bar of Istanbul, Corruption in Judiciary". This study covered registered lawyers at Bar of Istanbul and investigated causes and consequences of corruption in judiciary. The study pointed out the lack of principles and values of job morale in the public sector as one of the reasons for corruption. A further study⁴⁶ examined the preventions to struggle against corruption and perception of corruption. The results of the study demonstrating the lack of confidence in public bodies and perception of corruption in terms of institutions and activities are of great significance.

The common findings of the studies above are the problems related to moral values. In the roots of these problems are cultural and social problems. As stated earlier, this study aims to put forward what these problems are and suggestions to improve the present situation on ethics. It does so within a context in which there are legal and institutional arrangements in Turkish public administration, but which do not appear to be working fully effective. Some of the ethical arrangements can be listed as the following: 1982 Constitution, Code for Civil Servants, Turkish Penal Code, Declaration of property, a law for combating corruption and bribery, laws restricting the jobs former civil servants cannot be involved in, a law for judging civil servants, a law for establishing the Council of Ethics for Public Service established⁴⁷. This institution was established to determine the ethical principles (through the Regulation) and monitor the ethical applications. It also

45 Beyaz Nokta Foundation "BRIBERY" Causes, relations among causes, weights of causes and ways to struggle, Section I- Causes, Relations and Weights, Ankara: Beyaz Nokta Foundation, 1995.

46 TÜSİAD, Kamu Reformu Araştırması, İstanbul: TÜSİAD, 2002.

47 Besides, in the second part of the law for the Establishment of the Board of Ethics for Public Employees numbered 5176, these principles were arranged in a detailed manner. See <http://www.mevzuat.adalet.gov.tr/html/1373.html>.

investigates the allegations from citizens, through which individual citizens are entitled to complain about unethical conduct and thus make public officials and institutions open to external control in terms of ethics (Kesim, 2005: 280).

A FIELD STUDY INTO THE ETHICAL APPLICATIONS IN THE ORGANIZATIONS OF EDUCATION, SOCIETY, MEDIA AND NON-GOVERNMENTAL ORGANIZATIONS

The Objective of the Study

In this study, three main objectives have been set:

1. To find out the level of the social perception of public ethics
2. To find out the social barriers in creating the administration based on ethical principles
3. To find out the present role of the public institutions, media, educational institutions and NGOs in the making-up the ethical codes and settings to be improved.

The study is based on the following assumptions;

1. In public administrations, ethical codes have two main sources; universal and cultural ethical codes
2. State employees transfer the cultural ethical codes to their organization
3. Ethical codes as ideal structures exist but public procedures suffer from corruption
4. Corruption in public administration arises from disagreement between cultural codes and professional public administration codes.
5. In administrative regulations, taking the cultural setting of public administration into account will add to the applicability of regulations.

The Method of the Study

Two quantitative approaches were used; questionnaire forms and survey forms as follows:

1. Questionnaire form for teachers and parents
2. Questionnaire form for the students
3. Survey form for employees at media and NGOs

In the questionnaires, there are scaled question items measuring Principles of Ethical Behavior⁴⁸ as defined in “Regulations on Principles of Ethical Behavior for State Employees and Application Procedure”. For the survey, different questions were asked to the target population. Questions that are asked were composed of clear and unambiguous statements. There were no directing questions. Questions were prepared in manners that not to contain open-ended questions.

48. What is meant by principles of ethical behavior is, as stated in the second part of the Regulation mentioned above, awareness of public service, awareness for service for citizens, adhering to service standards, commitment to objectives and mission, integrity, impartiality, esteem and confidence, courtesy and respect, reporting to the authorized bodies, avoiding conflict of interest, no abuse of duty and authority, ban on accepting gifts and seeking interest, in the use of public goods and resources avoiding lavishness, contrary-to-the real statements and binding explanations, informing, transparency and participation, accountability of the managers, declaration of property and assets

For the questionnaire part of the study, teachers, students and parents (distinguished between those employed in the public and private sectors) were included in the study for the schools affiliated to Ministry of National Education in Istanbul, Ankara and Kars (primary and secondary schools). Besides, for the other research the members and the managers of the media and NGOs were chosen as samples. The demographic features and frequency distribution tables will be presented for each ethical dimension and these will be investigated. Table 2 reports the demographic findings in frequency distribution for teachers and parents.

Table 2: The Frequency Tables for the Questionnaires

	Frequency	Percentage
Place of the Questionnaire		
Istanbul	531	34.2
Ankara	621	40.0
Kars	400	25.8
Gender		
Male	841	54.2
Female	711	45.8
Age		
30 and below	74	4.8
Between 31 - 40	697	44.9
Between 41 - 50	686	44.2
51 and above	95	6.1
Educational Status		
Grad. of secondary and below	563	36.3
High school grad.	526	33.9
University Grad +	463	29.8
Type of Organization		
Public	567	36.5
Private	985	63.5

According to the Table, 531 participants are from (34.2%) Istanbul, 621 from (40%) Ankara and 400 from (25.8%) Kars provinces. When the gender distribution of the participants are observed, 841 participants are male (54.2%) and 711 are (45.8%) female. As for the age distribution of the participants, 74 participants are below 30 years of age (4.8%); those between 31-40 years of age are 697 (44.9%); those between 41 – 50 years of age are 686 (44.2%) and those above 51 years of age are 95 (6.1%) in number. When the educational status of the participants are examined, 563 participants are graduates of secondary school (36.3%), 526 are high school graduate (33.9%) and 463 participants hold university or graduate degrees (29.8%). As for the type of institution they are employed at, 567 participants are employed at a state organization (36.5%) and 985 at private organizations (63.5%).

In relation to the student questionnaires, the demographic features in the questionnaire form and frequency distribution tables are put in Table 3.

Table 3: Frequency Distributions of Demographic Information of Students

	Frequency	Percent
Place of the Questionnaires		
Istanbul	1158	42.7
Ankara	1156	42.6
Kars	400	14.7
School Type		
Primary School	1585	58.4
Secondary School (General)	758	27.9
Secondary School (Vocational and Technical)	371	13.7
Gender		
Male	1284	47.3
Female	1430	52.7
	Frequency	Percent
Age		
10 Years of Age	315	11.6
11 Years of Age	351	12.9
12 Years of Age	300	11.1
13 Years of Age	349	12.9
14 Years of Age	268	9.9
15 Years of Age	281	10.4
16 Years of Age	336	12.4
17 Years of Age	311	11.5
18 Years of Age	203	7.5
Class		
4th Grade	320	11.8
5th Grade	361	13.3
6th Grade	309	11.4
7th Grade	303	11.2
8th Grade	292	10.8
9th Grade	369	13.6
10th Grade	349	12.9
11th Grade	243	9.0
12th Grade	168	6.2
Educational Status of the Mother		
Secondary school graduate and below	1457	53.7
High school graduate	744	27.4
University graduate and below	513	18.9
Educational Status of the Father		
Secondary school graduate and below	1027	37.8
High school graduate	813	30.0
University graduate and below	874	32.2

According to the information in Table 2, 1158 participants (42.7%) from Istanbul, 1156 participants (42.6%) from Ankara and 400 participants (14.7%) from Kars participated in the questionnaire.

As for the school type, there are 1585 primary schools (58.4%), 758 secondary (general) schools (27.9%) and 371 secondary (vocational and technical) schools (13.7%). As for the gender distribution, 1284 participants (47.3%) are male and 1430 participants (52.7%) are female.

For the purposes of this report, the findings relate to the questionnaires completed by the 758 secondary (general) school (27.9%) and 371 secondary (vocational and technical) schools (13.7%) respondents.

Table 4 states the rate of return.

Table 4: Rate of Return for the Questionnaires Sent

	Provinces	Student	Society	Total
Number of questionnaires sent	Istanbul	1376	1376	2752
	Ankara	1251	1251	2502
	Kars	400	400	800
				6054
	Provinces	Student	Society	Total
Return number	Istanbul	1158	531	1689
	Ankara	1156	621	1777
	Kars	400	400	800
				4266
	Provinces	Student	Society	Total
Rate of return	Istanbul	84.2	38.6	61.4
	Ankara	92.4	49.6	71.0
	Kars	100	100	100.0
				77.5

THE FINDINGS OF THE STUDY I

The Results and Evaluation of The Public Survey (The Society's Perception Of Ethics)

The ethical behavior of the state employees in this study was examined firstly in terms of responses to a series of 18 ethically-focused questions, differentiated between public and private sector backgrounds of those surveyed and based on the Council of Ethics for Public Service Regulation:

Question 1	What would you think if a state employee asked a citizen whose language he/she doesn't understand to go to the end of the line while working in a rush hour?				
		Public		Private	
Answer		N=	%	N=	%
a	This is behaviour that the state employee should never be	347	61.2	615	62.4
b	The state employee could do so if suitable for service delivery	183	32.3	252	25.6
c	I am not of the opinion that this behaviour is wrong	37	6.5	118	12.0
		567	100	985	100

Question 2	Suppose that a state employee learnt that one of his/her colleagues are involved in other businesses to get additional income during the working hours. The state employee is hesitant whether to inform this to the authorities or not what would you do if you were this state employee?				
		Public		Private	
Answer		N=	%	N=	%
a	I would report this to the authorities	101	17.8	166	36.8
b	I wouldn't report this to the authorities and step back	320	56.4	594	13.2
c	I would by no means report this to the authorities	146	25.8	225	50.0
		567	100	985	100

Question 3	A branch manager is in charge of administrating an exam for employee recruitment. One of the applicants is his/her aunt's son. In this situation what should he/she do?				
		Public		Private	
Answer		N=	%	N=	%
a	She/he should inform this to the authorities and step back	105	18.5	142	14.4
b	There is no need to step back is she/he doesn't discriminate in the exam	422	74.4	770	78.2
c	There is by no means any need to step back	40	7.1	73	7.4
		567	100	985	100

Question 4	A police chief, in order to find her/his missing elder sister, has had phones of the friends of the missing sister tapped. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	This behaviour should never be performed	179	31.6	232	23.5
b	If it is within legal terms it is possible and thus legitimate	335	54.1	642	65.2
c	I am not of the opinion that this is wrong	53	9.3	111	11.3
		567	100	985	100

Question 5	An institution accepted the bid offer of a company, with the qualification of the specification of the bid, which gives scholarship to the son of the manager of the institution. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	Bidding was not performed on equal conditions	223	39.3	383	38.9
b	If the company has the qualification of the specification of the bid, it is possible and legitimate	290	51.2	490	49.8
c	I am not of the opinion that this is wrong	54	9.5	112	11.3
		567	100	985	100

Question 6	After retiring from X institution, Mr Y set up a company and started to cooperate with his former institution and got contracts from the former institution. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	Bidding was not performed on equal conditions	156	27.5	217	22.0
b	If the company Mr Y set up has the qualification of the specification of the bid, it is possible and legitimate	345	60.8	620	63.0
c	I am not of the opinion that this is wrong	66	11.7	148	15.0
		567	100	985	100

Question 7	The general manager of an institution has issued orders that the services offered by the institution should be planned and delivered as expected by the citizens compatible with the conditions of the day. A disciplinary investigation was issued about the general manager since the services provided were not at the expected standards and hence the general manager was suspended out of work. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	It is certainly not appropriate behaviour. The general manager should not be suspended out of work	168	29.6	277	28.1
b	The opinions of the authorities should be taken in the arrangement and delivery of the service, however, the last decision should be made by the ministry	324	57.2	593	60.2
c	I am not of the opinion that this is wrong. Some changes should be implemented in the planning and the delivery of the service	75	13.2	115	11.7
		567	100	985	100

Question 8	A civil servant at a public institute delayed the request of a citizen, who came 15 minutes before the work hour is over, to afternoon on the grounds that the request will take at least 30 minutes to complete and it is noon time				
		Public		Private	
Answer		N=	%	N=	%
a	It is certainly not appropriate behaviour, first the requested should have been completed and then noon break should be taken	343	60.5	599	60.8
b	Noon break is the right of the civil servant and it is up to the civil servant to complete the request	154	27.2	273	27.7
c	I am not of the opinion that this is wrong	70	12.3	113	11.5
		567	100	985	100

Question 9	A civil servant employed at an institution declined the request for an application on the grounds that the documents do not meet the expected standards. The civil servant declared nothing else about this. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	The behaviour of the civil servant is appropriate on the grounds that the documents do not meet the expected standards; however, the citizen should have been provided with information as to why	505	89.1	826	83.9
b	The civil servant behaved in accordance with the rules	45	7.9	115	11.7
c	I am not of the opinion that this is wrong	17	4.0	44	4.5
		567	100	985	100

Question 10	A teacher at a school declared in the middle of the term that she/he would leave due to the insufficient financial opportunities the schools provided and that would work at a private high school. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	It is certainly an unacceptable behaviour, the teacher shouldn't leave in the middle of the term	261	46.0	463	47.0
b	The teacher should offer lessons both and at the private high school	132	23.3	245	24.9
c	I am not of the opinion that this is wrong. The teacher might choose to work at another school to improve the financial situation	174	30.7	277	28.1
		567	100	985	100

Question 11	An assistant general manager of an institution in charge of electricity distribution declares that the electricity price rates would be reduced by half. However, there has been no such decision made officially. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	The assistant manager shouldn't have declared this. This is beyond the authority of the general manager	451	79.5	703	71.4
b	The assistant manager can declare about the issues that will do well to the public	84	14.8	204	20.7
c	I am not of the opinion that this is wrong. The assistant manager can declare this	32	5.7	78	7.9
		567	100	985	100

Question 12	Former managers of a hospital claim that there is now infractions of rules in the contracts of the hospital and demand that an investigation should be made by the institution under which the hospital operates. On the other hand, the doctor-in-chief states the claim is a slander and rejects investigation saying that this will hamper the service delivery. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	The doctor-in-chief should certainly not do so and allow the investigation to be performed	402	70.9	633	64.3
b	Former manager may have asserted such claims sue to jealousy and slander, if there are no other people with such claims, investigation shouldn't be performed	147	25.9	297	30.1
c	Investigation performed in every complaint will hamper the service delivered; there should be no investigation to be performed	18	3.2	55	5.6
		567	100	985	100

Question 13	A huge amount of the money was obtained in the house of a manager of a public institution in the process of corruption investigation. The money found is not listed in the property declaration of the manager. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	The money should have been declared because the manager is employed at a public institution	301	53.1	452	45.9
b	If the manager is able to prove the source of money, it can be declared afterwards	232	40.9	445	45.2
c	I am not of the opinion that this is wrong. This is the personal saving of the manager, and it is none of other people's business	34	6.0	88	8.9
		567	100	985	100

Question 14	A municipality has decided to provide water supply to the town from another place. There are differing opinions about the quality of the water among the public. The municipality, without letting the public know, provided the water supply and mixed it into the city water supply. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	This certainly shouldn't have been done. Opinions of the experts should have been taken and after informing the public, the procedure should have completed	309	54.5	522	53.0
b	The municipality is right in providing the water supply from another source. However, they misbehaved about informing the public	223	39.3	388	39.4
c	The important point is to provide a solution to the problem of water shortage. The municipality is right in doing so	35	6.2	75	7.6
		567	100	985	100

Question 15	In a live broadcast of the session in the government, MPs from different political parties attacked verbally and physically to the speaking MP. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	This behaviour certainly shouldn't have been done	337	59.4	568	57.7
b	MPs represent the public, they can speak what they would like to but there should be no physical attack	204	36.0	379	38.5
c	I am not of the opinion that this is wrong	26	4.6	38	3.8
		567	100	985	100

Question 16	A general manager of a public bank issued a very firm warning to clerk who performed a wrongful act at the counter and hence the processes during the very intense hours. In this situation:				
		Public		Private	
Answer		N=	%	N=	%
a	This behaviour should certainly never be done	272	48.0	412	41.8
b	The clerk could be warned firmly if doesn't involve any insult	179	31.6	306	31.1
c	I am not of the opinion that this is wrong. The manager can warn the personnel about their mistakes	116	20.4	267	27.1
		567	100	985	100

Question 17	General manager of a public institute told the driver of the institute to take her/his kids to school in snowy weather. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	Whatever the conditions are, this behaviour shouldn't be done	406	71.6	591	60
b	Weather conditions are of great significance. Hence there could be an exception due to the weather conditions	132	23.3	317	32.2
c	General manager is entitled to use the car as she/he wishes	29	5.1	77	7.8
		567	100	985	100

Question 18	General manager of an institution arranged bus services for every quarter where the employees live in order for them to get to work early. Bus services from some quarters are not fully occupied due to the low number of the personnel living there. In your opinion:				
		Public		Private	
Answer		N=	%	N=	%
a	Bus services at some quarters should be arranged brought together for full occupancy	449	79.2	708	71.9
b	There is no need to arrange bus services	45	8.0	103	10.5
c	Even if the bus services are not full there should be one for each quarter	73	12.8	174	17.6
		567	100	985	100

The answers show interesting variations, with the private sector often suggesting the need to be ethical to a greater percent than the public sector. Both sectors acknowledge the authority of the state from the top down (question 7) but also show a strong expectation of good personal conduct toward citizens. They diverge over issues of reporting unethical conduct (question 2) where the private sector appears more ethical but, in relation to questions 6 and 17, the reverse appears. Both appear, to differing degrees unclear about what may or may not be ethical conduct (for example, questions 5 and 6). There are examples where those who accept the ethical view and those who would reject it show wide divergence (question 2 for the private sector; question 10 for the public sector). The main issue appears to be the ambivalence toward ethical requirements in both sectors, probably of more concern in the public sector where ethical rules and procedures already exist. The questions, however, identify issues, although less about differences between public and private sector employees than the variations about how ethics is seen. What the research needs to explore is the hierarchy of ethical expectations to see in which areas the lack of clarity and ambivalence exists. To do this requires the research to be more systematic in the approach.

Refining the Questions

To achieve this, the 18 questions were then identified with a core ethical principle and these were then grouped into 4 dimensions for detailed analysis. These dimensions are:

- Justice and Honesty;
- Responsibility;
- Democracy, Respectability and Trust;
- Productivity and Efficiency.

The process is outlined in Table 4.

The answers a-c were also redefined to emphasise the issues involved by renaming them as (a) Ethical Principle Adopted (b) Ethical Principle Partly Adopted and (c) Ethical Principle Not Adopted.

Table 5: From 18 questions to 4 dimensions			
Questions		Regulation Component	Ethics Dimension
What would you think if a state employee asked a citizen whose language he/she doesn't understand to go to the end of the line while working in a rush hour?		Integrity and Impartiality	Justice and Honesty Dimension
Suppose that a state employee learnt that one of his/her colleagues are involved in other businesses to get additional income during the working hours. The state employee is hesitant whether to inform this to the authorities or not what would you do if ou were this state employee?		Informing the Authorities	
A branch manager is in charge of administrating an exam for employee recruitment. One of the applicants is his/her aunt's son. In this situation what should he/she do?	→	Avoiding Conflict of Interest	
A police chief, in order to find her/his missing elder sister, has had phones of the friends of the missing sister tapped.		No-Misuse of Authority and Job to Gain Advantage	
An institution accepted the bid offer of a company, with the qualification of the specification of the bid, which gives scholarship to the son of the manager of the institution.		The Prohibition of Accepting Gifts and Gaining Advantage	
After retiring from X institution, Mr Y set up a company and started to cooperate with his former institution and got contracts from the former institution.		Relations to the Former Public Employees	

Table 5: From 18 questions to 4 dimensions

The general manager of an institution has issued orders that the services offered by the institution should be planned and delivered as expected by the citizens compatible with the conditions of the day. A disciplinary investigation was issued about the general manager since the services provided were not at the expected standards and hence the general manager was suspended out of work.		The Awareness of Public Service in Carrying Out The Tasks		Responsibility Dimension
A civil servant at a public institute delayed the request of a citizen, who came 15 minutes before the work hour is over, to afternoon on the grounds that the request will take at least 30 minutes to complete and it is noon time		The Awareness of Civic Service		
A civil servant employed at an institution declined the request for an application on the grounds that the documents do not meet the expected standards. The civil servant declared nothing else about this.		Compliance with Service Standards		
A teacher at a school declared in the middle of the term that she/he would leave due to the insufficient financial opportunities the schools provided and that would work at a private high school.		Commitment to Objective and Mission		
An assistant general manager of an institution in charge of electricity distribution declares that the electricity price rates would be reduced by half. However, there has been no such decision made officially		Binding Announcements and Declarations Contrary to The Truth		
Former managers of a hospital claim that there is now infractions of rules in the contracts of the hospital and demand that an investigation should be made by the institution under which the hospital operates. On the other hand, the doctor-in-chief states the claim is a slander and rejects investigation saying that this will hamper the service delivery.	→	Managers' Responsibility to Account	→	
A huge amount of the money was obtained in the house of a manager of a public institution in the process of corruption investigation. The money found is not listed in the property declaration of the manager.		Declaration of Property		Democracy, Respectability and Trust Dimension
A municipality has decided to provide water supply to the town from another place. There are differing opinions about the quality of the water among the public. The municipality, without letting the public know, provided the water supply and mixed it into the city water supply.		Informing, Transparency and Participation		
In a live broadcast of the session in the government, MPs from different political parties attacked verbally and physically to the speaking MP.		Esteem and Trust		
A general manager of a public bank issued a very firm warning to clerk who performed a wrongful act at the counter and hence the processes during the very intense hours.		Courtesy and Respect		Productivity and Efficiency Dimension
General manager of a public institute told the driver of the institute to take her/his kids to school in snowy weather.		The use of Public Assets and Resources		
General manager of an institution arranged bus services for every quarter where the employees live in order for them to get to work early. Bus services from some quarters are not fully occupied due to the low number of the personnel living there.		Avoiding Extravagance		

Justice and Honesty Dimension (For Society)

The Justice and Honesty Dimension includes:

- Integrity and Impartiality Informing the Authorities
- Avoiding Conflict of Interest
- No-Misuse of Authority and Job to Gain Advantage
- The Prohibition of Accepting Gifts and Gaining Advantage
- Relations to the Former Public Employees Have Been Dealt With

Aggregating the data for this dimension is given in Table 6.

Table 6: the Frequency Distributions for Justice and Honesty Dimension

	Ethical Principle Adopted		Ethical Principle Partly Adopted		Ethical Principle Not Adopted	
	F	(%)	F	(%)	F	(%)
Integrity and Impartiality	962	62.0	435	28.0	155	10.0
Informing the Authorities	267	17.2	914	58.9	371	23.9
Avoiding Conflict of Interest	247	15.9	1192	76.8	113	7.3
No-Misuse of Authority and Job to Gain Advantage	411	26.5	977	63.0	164	10.6
The Prohibition of Accepting Gifts and Gaining Advantage	606	39.0	780	50.3	166	10.7
Relations to the Former Public Employees	373	24.0	965	62.2	214	13.8

According to the information provided in Table 6, the principle of “integrity and impartiality” was the ethical principle most accepted, followed by that relating to gifts. The most ambivalent principles related to conflict of interest, misuse of authority and working with former public officials. Overall, this dimension shows a number of areas of ethical concerns where respondents may be unclear as to what is acceptable and not acceptable. Here the low score for conflict of interest is significant.

Another significant issue is, informing the authorities is not prevalent. Taking this into consideration it can be said that individuals avoid complaining other individuals in the issue of conforming to morality values. Besides, although the rate of adopting the other principles is higher, it can be said that this rate is low in terms of assuring ethical behavior. This situation reveals a problem related to our cultural structure. Much as there are problems perceived personally, people find it adequate to complain about the problems. Especially people have no problem in perceiving and criticizing other people and negative behavior, but the refrain from self-assessment of their behavior and starting the change from themselves. The main reason for this is that people in our society tends to be rather outer-controlled than inner-controlled. People with inner controls think about what they can do for the solution of a problem and accept the responsibility of a negative situation, while people with outer controls put the responsibility on other people in order to find a solution which they should do themselves.

Responsibility Dimension (For Society)

Under the dimension of responsibility; the following principles were dealt with:

- The Awareness of Public Service in Carrying Out the Tasks
- The Awareness of Civic Service
- Compliance with Service Standards
- Commitment to Objective and Mission
- Binding Announcements and Declarations Contrary to the Truth
- Managers' Responsibility to Account
- Declaration of Property

Aggregating the data for this dimension is given in Table 7.

Table 7: the Frequency Distributions for Responsibility Dimension

	<i>Ethical Principle Adopted</i>		<i>Ethical Principle Partly Adopted</i>		<i>Ethical Principle Not Adopted</i>	
	F	(%)	F	(%)	F	(%)
The Awareness of Public Service in Carrying Out The Tasks	445	28.7	917	59.1	190	12.2
The Awareness of Civic Service	942	60.7	427	27.5	183	11.8
Compliance with Service Standards	1331	85.8	160	10.3	61	3.9
Commitment to Objective and Mission	724	46.6	377	24.3	451	29.1
Binding Announcements and Declarations Contrary to The Truth	1154	74.4	288	18.6	110	7.1
Managers' Responsibility to Account	1035	66.7	444	28.6	73	4.7
Declaration of Property	753	48.5	677	43.6	122	7.9

According to the information provided in Table 7, the level of acceptance of ethical principles is both higher and more consistent. Thus the principle of "the awareness of public service in carrying out the tasks" was partly adopted by 917 participants (59.1%). The principle of "the awareness of civic service" was adopted by 942 participants (60.7%). The principle of "compliance with service standards" was adopted by 1331 participants (85.8%). The principle of "commitment to objective and mission" was adopted by 724 participants (46.6%). The principle of "binding announcements and declarations contrary to the truth" was adopted by 1154 participants (74.4%). The ethical principle of "managers' responsibility to account" was adopted by 1035 participants (66.7%). The ethical principle of "declaration of property" was adopted by 753 participants (48.5%).

In terms of responsibility, the two values adopted most are conforming to standards and commitment to objectives and mission. This situation can be interpreted that the society has a high level of awareness in terms of expectations from state employees. However,

the impact of this result is undermined by the low level of “the awareness of public service in carrying out a task”, “awareness of social service” and “commitment to objectives and missions”. In a similar manner, though the level of adopting the principle of “the accountability of the managers” is high, this contradicts with the low level of adopting the principle of “declaration of property”. Society accepts the responsibility that the employees have to be accountable for their actions, while declaration of property is not seen as so essential.

The fact that the principles such as conforming to values and standards and accountability of the managers are adopted at a high level is a finding that supports the feelings of avoiding punishment and expectation for a reward. The basic element that prevents people from performing a specific behavior or that encourage them to perform a specific behavior stems from their decisions as a result of the assessment of their expectations and threats they may be exposed to.

Democracy, Respectability and Trust Dimension (For Society)

Under the dimension of democracy, respectability and trust; the following principles were dealt with

- Informing, Transparency and Participation
- Esteem and Trust
- Courtesy and Respect

Aggregating the data for this dimension is given in Table 8.

Table 8: the Frequency Distributions for Democracy, Respectability and Trust Dimension

	<i>Ethical Principle Adopted</i>		<i>Ethical Principle Partly Adopted</i>		<i>Ethical Principle Not Adopted</i>	
	F	(%)	F	(%)	F	(%)
Informing, Transparency and Participation	831	53.5	611	39.4	110	7.1
Esteem and Trust	905	58.3	583	37.6	64	4.1
Courtesy and Respect	684	44.1	485	31.3	383	24.7

According to the information provided in Table 8, the balance between accepted and partially-accepted ethical principles is more evident. The fact that information and transparency, as well as trust, are relatively high, as opposed to courtesy and respect, does suggest issues relating to how public officials and citizens see each other. The level of adopting the principles in general in this dimension is lower than the other ones. For this dimension, it can be said that society can excuse public employees in the issue of participation for their reluctant behavior and negative behavior in respect and courtesy issues.

Productivity and Efficiency Dimension (For Society)

In this dimension, the following principles were dealt with

- The Use of Public Assets and Resources
- Avoiding Extravagance

Aggregating the data for this dimension is given in Table 9.

Table 9: the Frequency Distributions for Productivity and Efficiency Dimension

	Ethical Principle Adopted		Ethical Principle Partly Adopted		Ethical Principle Not Adopted	
	F	(%)	F	(%)	F	(%)
The use of Public Assets and Resources	997	64.2	449	28.9	106	6.8
Avoiding Extravagance	1157	74.5	148	9.5	247	15.9

According to the information provided in Table 9, the principle of “the use of public assets and resources” adopted by 997 (64.2%) appears less adopted than the principle of “avoiding extravagance” was adopted by 1157 participants (74.5%).

Though the ethical principle avoiding extravagance was adopted at a high level, it is also seen that it was not adopted at a rate of 15.9%. This situation could be put down do the fact that public sources are wasted and people may spend in a lavish manner in the public sector. While there is less possibility of wasting public sources in societies adopting traditional cultural structure, this finding presents an important contradiction that should be focused on. In the society the principle “avoiding extravagance” is high while the rate of “the use of public resources and property” is not as high. From this, it could be concluded that citizens may feel more affected by waste than by misuse of public resources.

Analysing the Dimensions

Table 10 emphasises the variations in accepting the ethical principles when synthesized by dimension, although the focus is on partly-adopted ethical principles; none of the dimensions achieve more than 10% on not being adopted.

Table 10: Frequency Distributions for Basic Ethical Dimensions

	Ethical Principle Adopted		Ethical Principle Partly Adopted		Ethical Principle Not Adopted	
	F	(%)	F	(%)	F	(%)
Justice and Honesty Dimension	325	20.9	1182	76.2	45	2.9
Responsibility Dimension	788	50.8	761	49.0	3	0.2
Democracy, Respectability and Trust Dimension	668	43.0	846	54.5	38	2.4
Productivity and Efficiency Dimension	798	51.4	724	46.6	30	1.9

However, the rate of those partly adopting the principles brings up the problem of flexibility of these principles. Especially the rate 76.2 % in the dimension of justice and honesty seems significant. The fact that since it wasn't understood that the principle of honesty and justice should be adhered to all conditions it is likely to yield some problems in terms of violating these dimensions.

While the society is of the opinion that public employees should behave in compatible with the ethical principles of service responsibility and productivity in rational dimension, the ethical principles are flexible for the fact that they should be fair and impartial. Besides, the society is not effective enough in investigating the public employees who do not conform to these principles. Some of the misbehavior of the public employees could be excused by the society.

According to the results of the independent sampling T-test, for all the ethical dimensions, H_1 is accepted; see Table 11. In other words, it has been concluded that the average score for ethical dimension by the variable of the type of organization the respondent works for varies. Average ethics score for those employed at private sector is higher than those employed at public sector.

Table 11: The Results of the Independent Sample T-test Among Ethical Dimensions by the Employee's Organization

Dimension	Employees Organization	Obs.	Mean	Std. Dev.	t Value	Significance (P)	Result
Justice and Honesty Dimension	Public	567	10.74	1.815	-2.873	0.004*	H_1 Accepted
	Private	985	11.02	1.850			
Responsibility Dimension	Public	567	10.45	2.056	-2.897	0.004*	H_1 Accepted
	Private	985	10.77	2.070			
Democracy, Respectability and Trust Dimension	Public	567	4.69	1.223	-2.493	0.013*	H_1 Accepted
	Private	985	4.86	1.307			
Productivity and Efficiency Dimension	Public	567	2.67	0.979	-4.821	0.000*	H_1 Accepted
	Private	985	2.94	1.072			
Social Ethical Perception	Public	567	28.56	4.221	-4.586	0.000*	H_1 Accepted
	Private	985	29.58	4.253			

* Significant level (P) < Table Value ($\alpha = 0.05$).

These findings shed lights on the perception of those employed at public sector. Public employees may regard the non-ethical behavior as legitimate. This difference in the perception of the public employees has the risk that could be reflected on their behavior. One question to be addressed is how far, in the case of public officials, those in both the

public and private sectors consider that the employee's organization may influence their perception of ethics.

The Effect of Society's Understanding of State on the Ethical Perception

In this part, assumptions pointed in the literature on the perception of the state are analysed, with the aggregated data presented in Table 12.

Table 12: Frequency Distribution for the Effect of Society's Understandings of State on the Ethical Perception

Behavior	Agreed		Disagreed	
	F	(%)	F	(%)
The understanding of the state and the structure of patriarchy cause people to regard the state unquestionable and sacred.	980	63.1	572	36.9
The sacred understanding of the state in the society causes the public employees to perceive themselves superior and to adopt the public institutions more than necessary.	1034	66.6	518	33.4
The fact that there is an understanding of unconditional obedience and respect to the superiors in our society has a negative effect on the participation of the decisions made and on questioning the actions of the superiors.	1071	69.0	481	31.0
The traditional structure of the society and the strong relative bonds causes the public employees to provide privileges to their relatives.	1211	78.0	341	22.0

According to the information in the Table, 980 (63.1%) participants agreed on the statement that "The understanding of the state and the structure of patriarchy cause people to regard the state unquestionable and sacred". 1034 (66.6%) participants agreed on the statement that "The sacred understanding of the state in the society causes the public employees to perceive themselves superior and to adopt the public institutions more than necessary". 1071 (69%) participants agreed on the statement that "The fact that there is an understanding of unconditional obedience and respect to the superiors in our society has a negative effect on the participation of the decisions made and on questioning the actions of the superiors". 1211 (78%) participants agreed on the statement that "The traditional structure of the society and the strong relative bonds causes the public employees to provide privileges to their relatives."

When the ethical perception of the society on the understanding of the state is examined, it is seen that understanding of the state and social features count on the perception of ethics. Besides, the rate of those agreeing the statement that "The traditional structure of the society and the strong relative bonds causes the public employees to provide privileges to their relatives" is 78%. This may point that the general social structure is one of the causes of ethical problems where both traditional values and the nature of the state shapes the culture within which public officials work and how citizens see public officials – with implications both the power and willingness of the citizen to challenge the conduct of public officials, including unethical conduct, and a belief that public officials do use their official position for family benefit.

Addressing Ethics: The Role of Societal Units in the Acquisition of Ethical Principles

If there is ethical ambivalence, and the state itself is part of the problem in terms of the culture it promotes, then the question to be addressed is from where ethical values may develop.

In the acquisition of ethical principles, family, school and society are perceived important in the learning of ethical principles – see Table 13. Some differences should be taken into account in the acquisition of some behavior towards the role of school, family and society. For example, while family is effective in the acquisition of “Public employees should always be respectful and polite to service receivers and colleagues”, school is regarded not as important with the rate of 23.3%. This shows that there is an understanding that concepts such as courtesy and respect are not acquired at schools.

Table 13: Frequency Distributions for the Role of Societal Units in the Acquisition of Ethical Principles (Family – School – Society)

Behavior Type	Family						School						Society					
	Important		Partly important		Not important		important		Partly important		Not important		important		Partly important		Not important	
	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)
Public employees should not discriminate among people and should treat them equally	1063	68.5	292	18.8	197	12.7	1123	72.4	278	17.9	151	9.7	1147	73.9	306	19.7	99	6.4
Public employees should behave in full integrity	1088	70.1	291	18.8	173	11.1	1143	73.6	261	16.8	148	9.5	1142	73.6	264	17.0	146	9.4
Public employees should do their tasks at their best	1200	77.3	184	11.9	168	10.8	1123	72.4	229	14.8	200	12.9	1153	74.3	290	18.7	109	7.0
Public employees should always be accountable for with their responsibilities and undertakings and should always be ready and open to auditing	1058	68.2	316	20.4	178	11.5	1088	70.1	314	20.2	150	9.7	1137	73.3	272	17.5	143	9.2
Public employees should not have an advantage directly or indirectly for the service they provide	1151	74.2	195	12.6	206	13.3	1055	68.0	268	17.3	229	14.8	1084	69.8	207	13.3	261	16.8
Public employees should encourage the participation of the related persons	844	54.4	446	28.7	262	16.9	924	59.5	444	28.6	184	11.9	951	61.3	425	27.4	176	11.3
Public employees should always be respectful and polite to service receivers and colleagues.	1196	77.1	156	10.1	200	12.9	1101	70.9	89	5.7	362	23.3	1146	73.8	124	8.0	282	18.2
Public employees should not waste public resources.	1202	77.4	106	6.8	244	15.7	1122	72.3	127	8.2	303	19.5	1168	75.3	100	6.4	284	18.3

The effects of media, the employee’s organization and NGOs are slightly less important compared to the data on family, school and social units – see table 14. Especially the

effect of media is seen to be lower than the employee's organization and NGOs. For the statements of "Public employees should not discriminate among people and should treat them equally", "Public employees should behave in full integrity", "Public employees should do their tasks at their best", "Public employees should always be accountable for with their responsibilities and undertakings and should always be ready and open to auditing", "Public employees should not have an advantage directly or indirectly for the service they provide", "Public employees should encourage the participation of the related persons", "Public employees should always be respectful and polite to service receivers and colleagues." and "Public employees should not waste public resources", the place of work seems to have the most significance in the acquisition of the principles.

Table 14: Frequency Distributions for the Role of Societal Units in the Acquisition of Ethical Principles (Media – Employee's Organization - Foundations)

Behavior Type	Media						Employee's Organizations						Foundations					
	important		Partly important		Not important		important		Partly important		Not important		important		Partly important		Not important	
	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)	F	(%)
Public employees should not discriminate among people and should treat them equally	976	62.9	381	24.5	195	12.6	1150	74.1	279	18.0	123	7.9	1001	64.5	318	20.5	233	15.0
Public employees should behave in full integrity	987	63.6	329	21.2	236	15.2	1138	73.3	250	16.1	164	10.6	993	64.0	263	16.9	296	19.1
Public employees should do their tasks at their best	1069	68.9	264	17.0	219	14.1	1190	76.7	251	16.2	111	7.2	1048	67.5	289	18.6	215	13.9
Public employees should always be accountable for with their responsibilities and undertakings and should always be ready and open to auditing	1044	67.3	362	23.3	146	9.4	1189	76.6	246	15.9	117	7.5	1070	68.9	258	16.6	224	14.4
Public employees should not have an advantage directly or indirectly for the service they provide	960	61.9	324	20.9	268	17.3	1091	70.3	203	13.1	258	16.6	984	63.4	229	14.8	339	21.8
Public employees should encourage the participation of the related persons	845	54.4	463	29.8	244	15.7	942	60.7	402	25.9	208	13.4	858	55.3	424	27.3	270	17.4
Public employees should always be respectful and polite to service receivers and colleagues.	975	62.8	194	12.5	383	24.7	1162	74.9	128	8.2	262	16.9	961	61.9	154	9.9	437	28.2
Public employees should not waste public resources.	977	63.0	186	12.0	389	25.1	1122	72.3	134	8.6	296	19.1	971	62.6	153	9.9	428	27.6

The Role of Education in Ethical Behavior

Assumptions on the role of education on ethical principle behavior were analysed in Table 15.

Table 15: Frequency Distribution for the Role of Education in Ethical Behaviour

Behavior	Agreed		Disagreed	
	F	(%)	F	(%)
To me, education has an important role in acquiring ethical behavior.	1425	91.8	127	8.2
The primary and the secondary school curriculum enables the existing ethical values of the students to emerge	1374	88.5	178	11.5
Acquisition of the ethical values is not only confined to the courses of Religion and Morals and Civic.	1423	91.7	129	8.3
Ethics education contributes to the formation of the awareness of ethics in students.	1415	91.2	137	8.8
The success of ethics education is measured with the changes observed in the behavior of the students.	1382	89.0	170	11.0
Ethical values should be offered via family, society or education programs not through punishment and prohibition and intimidation.	1364	87.9	188	12.1
The behavior of the teacher is much more effective in the acquisition of the ethical values for students than what is said.	1444	93.0	108	7.0
The agreement of family, school and the society makes the ethical values more permanent.	1413	91.0	139	9.0
The extra-curricular activities have an important place in the acquisition of ethical values.	1459	94.0	93	6.0
Students with ethical awareness perform their behavior because it complies with the principle they adopted, not because they refrain from social pressure.	1426	91.9	126	8.1

It is noted that the role of education in the acquisition of ethical principles is considerably high. The participants state that the role of education and school in the acquisition of ethical principles in order to prevent corruption in public sector is very considerable. Indeed, when taken in conjunction with the themes discussed above, the importance of internalizing ethical principles appears much more important than, for example, external sanctions.

The Role of Media in Ethical Behavior

In the part on the role of media on behaving in accordance with the ethical principles, some of the assumptions were tested on the contribution of media to the acquisition of ethical behavior. The findings are presented in Table 16.

Table 16: Frequency Distribution for the Role of Media in Ethical Behaviour

Behavior	Agreed		Disagreed	
	F	(%)	F	(%)
To me, media has a role in the acquisition of ethical values.	1222	78.7	330	21.3
Media, affects the ethical values of people through the programs and news broadcast.	1367	88.1	185	11.9
Media helps to create the awareness of ethics through broadcasting the behavior against ethical values such as corruption, bribery, etc.	1201	77.4	351	22.6
Media helps to create the awareness of ethics through broadcasting behavior such as integrity, democracy, justice, etc. complying with ethics.	1409	90.8	143	9.2
The behavior of famous people is effective in the acquisition of ethical behavior in the society.	1306	84.1	246	15.9
The consistency of the programs in media with the values of the society helps ethical values to be permanent.	1332	85.8	220	14.2
The contribution of media to the creation of ethical awareness is measured with the changes in the behavior of individuals.	1340	86.3	212	13.7

According to the information on Table 16, the participants stated that media is an important element in the acquisition of ethical principles following education. A noteworthy point is the content of the news by the media on ethics. For example, while the participants agreed on the statement "Media helps to create the awareness of ethics through broadcasting the behavior against ethical values such as corruption, bribery, etc." at a rate of 77.4%. On the other hand, a higher response - 90.8% - was given for the statement that "Media helps to create the awareness of ethics through broadcasting behavior such as integrity, democracy, justice, etc. complying with ethics." This difference may show that broadcasting news on proper ethical behavior might be more influential in the acquisition of ethical values rather than broadcasting news on non-ethical events.

THE FINDINGS OF THE STUDY II

Results and Evaluation of the Student Survey (The Perception Of Ethics In Education)

The ethical behavior of young people – and to what extent ethical issues are identified by them – is examined firstly in terms of responses to a series of 17 ethically-focused questions, again as far as possible reflecting the Council of Ethics for Public Service Regulation:

Question 1	The teacher is setting up the seating arrangements of the students. The teacher allocated the front rows for the hardworking students with the highest marks. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This behaviour should never be performed	277	36.5	150	40.4
b	The teacher should take other features into account other than the marks of the students and seating arrangements should be done frequently	390	51.5	141	38.0
c	I am not of the opinion that this is wrong	91	12.0	80	21.6
		758	100	371	100

Question 2	You notice that a friend of yours is cheating on the exam. What would you do?				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	I would report this to the teacher	9	1.2	9	2.4
b	I wouldn't report to the teacher, I would warn my friend	231	30.5	123	33.2
c	I would by no means report this to the teacher	518	68.3	239	64.4
		758	100	371	100

Question 3	The son of the principal and you are studying at the same school. The son of the principal was caught while stealing something and he was reported to the board of discipline, and the principal presides the board of discipline. Therefore, the principal has to take a decision for his son. In this case, what would you expect the principal to do?				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	The principal should resign from the board of discipline and other teachers should make the final decision, for the principal may not be impartial towards his son	339	44.7	187	50.4
b	If the principal can take impartial decisions there is no problem	182	24.0	68	18.3
c	The principal needs not to resign from the board of discipline because the principal will act impartially even if this is his son at issue	237	31.3	116	31.3
		758	100	371	100

Question 4	With all of your friends in the class you have decided to buy a present to your teacher for Teacher's Day. You ask your teacher what she/he needs. The teacher replies that she/he needs a TV. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This behaviour is not good. It is not correct for a teacher to demand a present	382	50.4	198	53.4
b	The teacher should not demand a present with a material value. However, a present with non-material value is acceptable	243	32.1	113	30.5
c	I am not of the opinion that this behaviour is wrong. The teacher deserves a present	133	17.5	60	16.1
		758	100	371	100

Question 5	The principal stipulates that in order to establish the contract between the school and company dealing with the student transfer services, the children of the teachers at the school, including his, should make use of the transfer services free of charge. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This is totally wrong. The principal should not demand any privileges for the children of the teachers and his	550	72.6	288	77.6
b	A discount in prices for the children of the teachers and the principal is acceptable; however, it shouldn't be free of charge	171	22.6	62	16.7
c	I am not of the opinion that this is wrong. The children of the teachers and the principal may enjoy free transfer	37	4.8	21	5.7
		758	100	371	100

Question 6	A project has been planned by your school. The teachers plan to include the students with the highest marks. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This certainly is not acceptable behaviour. The teachers should choose the talented ones not the ones with the highest marks	452	59.6	207	55.8
b	Students interested in taking part in the project should be free to join irrespective of the choice of the teachers	254	33.5	131	35.3
c	I am not of the opinion that this is wrong. The teachers should be free to choose who they want	52	6.9	33	8.9
		758	100	371	100

Question 7	The teacher in charge of the computer lab doesn't give permission for personal studies out of the course time. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This certainly is not acceptable. Students can make use of computer labs at any time and as they wish	270	35.6	137	37.0
b	In order to maintain order, the lab should be used in the set schedules	415	54.8	197	53.1
c	I am not of the opinion that this is wrong	73	9.6	37	9.9
		758	100	371	100

Question 8	The teacher doesn't comply with the curriculum and conducts the classes as she/he wishes with no proper plan and order. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This certainly is not acceptable. The teacher should follow the curriculum	245	32.3	154	41.5
b	On condition that we are informed about the content of the next course, the teacher may not follow the course book	367	48.4	149	40.2
c	I am not of the opinion that this is wrong. The teacher might teach and conduct classes as he/she wishes	146	19.3	68	18.3
		758	100	371	100

Question 9	A teacher at a school declared in the middle of term that she/he would leave due to the insufficient financial opportunities the school provided and that would work at a private high school. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	It is certainly an unacceptable behaviour; the teacher shouldn't leave in the middle of the term	130	17.2	88	23.7
b	The teacher should offer lessons both at the school and at the private high school	132	17.4	75	20.2
c	I am not of the opinion that this is wrong. The teacher might choose to work at another school to improve the financial situation	496	65.4	208	56.1
		758	100	371	100

Question 10	The principal announced that the passing system was changed, with no official announcement by the ministry of national education, and you, as the students, have to obey the new passing system. However, in reality, there is no such change by the ministry of the national education. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	The principal shouldn't have announced this. The principal has no right to make such an announcement	527	69.5	274	73.9
b	If the announcement is of the benefit to the students it can be made	195	25.7	76	20.5
c	I am not of the opinion that this is wrong, the announcement can be made	36	4.8	21	5.7
		758	100	371	100

Question 11	Your teacher will be investigated by an inspector of the ministry of national education due to a complaint. The principal doesn't allow the inspector to perform the investigation. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This certainly is not acceptable. The principal should allow the inspector to investigate	455	60.0	209	56.3
b	Those who make the complaint may have complained the teacher due to the reasons such as jealousy and slander. If there are not many complaints the investigation shouldn't be done	250	33.0	119	32.1
c	Investigation performed in every complaint will hamper the service delivered; there should be no investigation performed	53	7.0	43	11.6
		758	100	371	100

Question 12	The principal used to have an old car. All of a sudden the principal had a more luxurious car than the old one. The principal made no explanations about how the car was bought to anybody including the authorities and the other teachers. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	The principal should explain how he bought the car	73	9.6	36	9.7
b	The principal doesn't have to explain how the car was bought however it would have been better if the principal made an explanation in order to avoid rumours	401	52.9	171	46.1
c	I am not of the opinion that this is wrong. The cars are none of other people's business	284	37.5	164	44.2
		758	100	371	100

Question 13	A construction work has started in the school garden. You and the teachers alike have no idea about the construction work. When the work is done you see that it is the new gymnasium. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	The principal should have informed the students and the teachers before the construction work and asked for our opinions	405	53.4	196	52.8
b	The principal should have informed the students and the teachers after the construction started	230	30.4	123	16.2
c	I am not of the opinion that this is wrong. The principal can do anything without giving any information	123	16.2	52	14.0
		758	100	371	100

Question 14	The teacher fought and uttered bad words in the school garden to one another. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This certainly is not acceptable. Teachers should be example personalities	460	60.7	252	67.9
b	Teachers can fight among themselves but not in front of the students	256	33.8	96	25.9
c	I am not of the opinion that this is wrong.	42	5.5	23	6.2
		758	100	371	100

Question 15	The principal invited the two students involved in a fight, their parents and teachers. Then, the principal told the students off, saying that it is a bad thing to fight and warned them not to fight again. In this case:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This certainly is not acceptable. Everybody should behave one another in a respectful manner	303	40.0	139	37.4
b	The principal can tell the students off but not when they are with parents and teachers	260	34.3	158	42.6
c	I am not of the opinion that this is wrong.	195	25.7	74	20.0

Question 16	The principal has just been appointed to your school. Because the principal has nowhere to stay, she/he is accommodated in a vacant room at the school. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This is certainly not acceptable	123	16.2	58	15.6
b	The principal can stay in the school until he/she can find a place to stay	576	76.0	282	76.0
c	The principal is entitled to use the school and the equipment in the school as he/she likes	59	7.8	31	8.4
		758	100	371	100

Question 17	Students leave the taps and lights on unnecessarily. There is no action taken against the school against this. In your opinion:				
		Secondary School (General)		Secondary School (Vocational & Technical)	
Answer		N=	%	N=	%
a	This is certainly not acceptable. The students must be warned against this and the attendants should perform regular checks	580	76.5	232	62.5
b	The attendants should check the taps and the lights all the time and they should switch them off if they are not used	157	20.7	120	32.4
c	I am not of the opinion that this is wrong.	21	2.8	19	5.1
		758	100	371	100

Interestingly, the same areas of ethical confusion or ambivalence are also reflected among young people, but they also have strong views on good behaviour (question 14). Where they have no real experience of ethical issues (such as question 12) then they do not have strong views, but where they do have experience (questions 5 and 10) then they do have clearer ethical stances. It is worth noting that, as with adults, reporting unethical conduct is not seen as acceptable.

The questions, however, identify issues, although less about differences between public and private sector employees than the variations about how ethics is viewed. What the research needs to explore is the hierarchy of ethical expectations to see in which areas the lack of clarity and ambivalence exists. To do this the research requires to be more systematic in the approach.

Refining the Questions

To achieve this, the 17 questions were then identified with a core ethical principle and these were then grouped into 4 dimensions for detailed analysis. These dimensions are:

- Justice and Honesty;
- Responsibility;
- Democracy, Respectability and Trust;
- Productivity and Efficiency.

The process is outlined in Table 17.

The answers a-c were also redefined to emphasise the issues involved by renaming them as (a) Ethical Principle Adopted (b) Ethical Principle Partly Adopted and (c) Ethical Principle Not Adopted.

Table 17: From 17 questions to 4 dimensions

Questions		Regulation Component	Ethics Dimension
The teacher is setting up the seating arrangements of the students. The teacher allocated the front rows for the hardworking students with the highest marks.		Integrity and Impartiality	Justice and Honesty Dimension
You notice that a friend of yours is cheating on the exam.		Informing the Authorities	
The son of the principal and you are studying at the same school. The son of the principal was caught while stealing something and he was reported to the board of discipline, and the principal presides the board of discipline. Therefore, the principal has to take a decision for his son.		Avoiding Conflict of Interest	
With all of your friends in the class you have decided to buy a present to you teacher for Teacher's Day. You ask your teacher what she/he needs. The teacher replies that she/he needs a TV		No-Misuse of Authority and Job to Gain Advantage	
The principal stipulates that in order to establish the contract between the school and company dealing with the student transfer services, the children of the teachers at the school, including his, should make use of the transfer services free of charge.		The Prohibition of Accepting Gifts and Gaining Advantage	
-		(no component)	
A project has been planned by your school. The teachers plan to include the students with the highest marks		The Awareness of Public Service in Carrying Out The Tasks	Responsibility Dimension
The teacher in charge of the computer lab doesn't give permission for personal studies out of the course time		The Awareness of Civic Service	
The teacher doesn't comply with the curriculum and conducts the classes as she/he wishes with no proper plan and order.		Compliance with Service Standards	
A teacher at a school declared in the middle of term that she/he would leave due to the insufficient financial opportunities the school provided and that would work at a private high school	→	Commitment to Objective and Mission	
The principal announced that the passing system was changed, with no official announcement by the ministry of national education, and you, as the students, have to obey the new passing system. However, in reality, there is no such change by the ministry of the national education		Binding Announcements and Declarations Contrary to The Truth	
Your teacher will be investigated by an inspector of the ministry of national education due to a complaint. The principal doesn't allow the inspector to perform the investigation		Managers' Responsibility to Account	
The principal used to have an old car. All of a sudden the principal had a more luxurious car, than the one. The principal made no explanations about how the car was bought to anybody including the authorities and the other teachers		Declaration of Property	
A construction work has started in the school garden. You and the teachers alike have no idea about the construction work. When the work is done you see that it is the new gymnasium		Informing, Transparency and Participation	Democracy, Respectability and Trust Dimension
The teacher fought and uttered bad words in the school garden to one another		Esteem and Trust	
The principal invited the two students involved in a fight, their parents and teachers. Then, the principal told the students off, saying that it is a bad thing to fight and warned them not to fight again.		Courtesy and Respect	
The principal has just been appointed to your school. Because the principal has nowhere to stay, she/he is accommodated in a vacant room at the school.		The use of Public Assets and Resources	Productivity and Efficiency Dimension
Students leave the taps and lights on unnecessarily. There is no action taken against the school against this		Avoiding Extravagance	

Justice and Honesty Dimension (For Students)

In the dimension of justice and honesty students were asked the principles which were asked to the society before.

Table 18: Frequency Distributions for the Questions of Justice and Honesty Dimension For Students

	Ethical Principle Adopted		Ethical Principle Partly Adopted		Ethical Principle Not Adopted	
	F	(%)	F	(%)	F	(%)
Integrity and Impartiality	888	32.7	1394	51.4	432	15.9
Informing the Authorities	478	17.6	1301	47.9	935	34.5
Avoiding Conflict of Interest	1250	46.1	528	19.5	936	34.5
No-Misuse of Authority and Job to Gain Advantage	1214	44.7	951	35.0	549	20.2
The Prohibition of Accepting Gifts and Gaining Advantage	1768	65.1	732	27.0	214	7.9

According to the information on Table 18, while the prohibition of accepting gifts and gaining advantage is the principle adopted most, informing the authorities is the principle adopted the least. The main reason for this could be that accepting gifts and gaining advantage might be perceived as bribery and informing the authorities is not welcome among people.

Responsibility Dimension (For Students)

In the dimension of responsibility students were asked the principles which were asked to society before.

Table 19: Frequency Distributions for the Questions of Justice and Honesty Dimension For Students

	Ethical Principle Adopted		Ethical Principle Partly Adopted		Ethical Principle Not Adopted	
	F	(%)	F	(%)	F	(%)
The Awareness of Public Service in Carrying Out the Tasks	1426	52.5	1045	38.5	243	9.0
The Awareness of Civic Service	902	33.2	1467	54.1	345	12.7
Compliance with Service Standards	1412	52.0	923	34.0	379	14.0
Commitment to Objective And Mission	876	32.3	518	19.1	1320	48.6
Binding Announcements And Declarations Contrary to the Truth	1940	71.5	589	21.7	185	6.8
Managers' Responsibility to Account	1547	57.0	908	33.5	259	9.5
Declaration of Property	374	13.8	1,282	47.2	1,058	39.0

According to the information on Table 19, the principle of “Binding announcements and declarations contrary to the truth” is the one adopted most. Besides, the rate of adopting the principles of “commitment to objective and mission and declaration of property” is also high. In the questionnaire form these two principles were asked by putting economic excuses in the front. This being the case, it could be said that students might welcome the violation of these principles due to economic reasons. What’s more, it is also worth thinking about the low adopting rate of the principles in the dimension of responsibility.

Democracy, Respectability and Trust Dimension (For Students)

In the dimension of democracy, respectability and trust, students were asked the principles which were asked to society before.

Table 20: Frequency Distributions for the Questions of Democracy, Respectability and Trust Dimension For Students

	<i>Ethical Principle Adopted</i>		<i>Ethical Principle Partly Adopted</i>		<i>Ethical Principle Not Adopted</i>	
	F	(%)	F	(%)	F	(%)
Informing, Transparency and Participation	1667	61.4	701	25.8	346	12.7
Esteem and Trust	1917	70.6	673	24.8	124	4.6
Courtesy and Respect	1248	46.0	893	32.9	573	21.1

According to the information provided in Table 20, the principle of “informing, transparency and participation” was adopted by 1667 participants (61.4%). The principle of “respectability and trust” was adopted by 1917 participants (70.6%). The principle of “courtesy and respect” was adopted by 1248 participants (46%).

When the results are examined, it is seen that the principles of “informing, transparency and participation” and “respectability and trust” are adopted by students at a higher rate than society. This can be put down to the fact that students are in the expectations of reliable, participative and transparent public employees. However, the low rate of “courtesy and respect” contradicts with this expectation.

Productivity and Efficiency Dimension (For Students)

In the dimension of productivity and efficiency students were asked the principles which were asked to society before.

Table 21: Frequency Distributions for the Questions of Productivity and Efficiency Dimension for Students

	<i>Ethical Principle Adopted</i>		<i>Ethical Principle Partly Adopted</i>		<i>Ethical Principle Not Adopted</i>	
	F	(%)	F	(%)	F	(%)
The Use of Public Assets And Resources	537	19.8	1980	73.0	197	7.3
Avoiding Extravagance	1938	71.4	692	25.5	84	3.1

According to the information provided in Table 21, the principle of “the use of public assets and resources” was partly adopted by 1980 students (73.0%). The principle of “avoiding extravagance” was adopted by 1938 participants (71.4%).

The main reason for the high rate of adopting the principle of “avoiding extravagance” could be that this is not a good thing in terms of social and religious aspects. As for the high rate of adopting the principle “the use of public assets and resources”, it could be due to the personal choices.

Analysing the Dimensions

According to the information provided in Table 22, the principle of “justice and honesty dimension” was partly adopted by 2165 participants (79.8%). The principle of “responsibility dimension” was partly adopted by 2133 participants (78.6%). The principle of “democracy, respectability and trust dimension” was adopted by 1354 participants (49.9%). The principle of “productivity and efficiency” was partly adopted by 2309 participants (85.1%).

Table 22: Frequency Distributions for the Questions of Basic Ethical Dimensions for Students

	<i>Ethical Principle Adopted</i>		<i>Ethical Principle Partly Adopted</i>		<i>Ethical Principle Not Adopted</i>	
	F	(%)	F	(%)	F	(%)
Justice and Honesty Dimension	485	17.9	2165	79.8	64	2.4
Responsibility Dimension	553	20.4	2133	78.6	28	1.0
Democracy, Respectability and Trust Dimension	1354	49.9	1307	48.2	53	2.0
Productivity and Efficiency Dimension	388	14.3	2309	85.1	17	0.6

“Democracy, respectability and trust dimension” is adopted most by the participants. From this it could be concluded that students have participative and democratic ethical perception. However, it is worth thinking that the perception of justice and honesty, responsibility and productivity and efficiency is low. This could lead to in the future a lower rate for these dimensions considering their age.

Addressing Ethics: The Role of Societal Units in the Acquisition of Ethical Principles

In the acquisition of ethical principles, family, school and society for the previous section were perceived important in the learning of ethical principles – see Table 13. In this part of the study, the effect of the social units in the acquisition of the ethical principles for students is discussed

The strongest sources are family and then school – see Table 23 – which is to be expected since these two units will dominate a young person's upbringing. Similarly the environment in which they grow up – relatives and neighbours – will have a secondary effect. External sources – the media and the internet – have the least effect.

Table 23: Frequency Distributions for the Role of Societal Units in Students' Acquisition of Ethical Principles (Family – School – Television, the Internet and Newspapers – People Around)

Behavior Type	From my family				From school (from teachers and friends)				From TV, the internet and newspapers, etc.				From people around (relatives and neighbors)			
	Yes		No		Yes		No		Yes		No		Yes		No	
	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%
I have learnt that there should be no discrimination among people and everybody should be treated equally	2409	88.8	305	11.2	1389	51.2	1325	48.8	228	8.4	2486	91.6	710	26.2	2004	73.8
I have learnt that people shouldn't be deceived (I should behave in an honest manner).	2431	89.6	283	10.4	1320	48.6	1394	51.4	220	8.1	2494	91.9	756	27.9	1958	72.1
I have learnt that people should perform their tasks as best as they can.	2046	75.4	668	24.6	1749	64.4	965	35.6	249	9.2	2465	90.8	631	23.2	2083	76.8
I have learnt that I will be awarded, when good, or punished, when bad, according to the consequences of the tasks I perform	1822	67.1	892	32.9	1632	60.1	1082	39.9	358	13.2	2356	86.8	539	19.9	2175	80.1
I have learnt that my opinion also counts about the decision related to me.	2188	80.6	526	19.4	1357	50.0	1357	50.0	249	9.2	2465	90.8	648	23.9	2066	76.1
I have learnt that I should be polite and respectful when talking to people.	2363	87.1	351	12.9	1503	55.4	1211	44.6	290	10.7	2424	89.3	876	32.3	1838	67.7
I have learnt that I should utilize what I have properly and shouldn't waste.	2351	86.6	363	13.4	1522	56.1	1192	43.9	614	22.6	2100	77.4	835	30.8	1879	69.2

When the relation between education and the dimension of responsibility is taken into consideration, it is seen that the rate of those not adopting this is quite low. Besides, while there is an increase in the level of adopting the ethical principle depending on the increase in the educational level within this principle, the rate of those partly adopting is low depending on the increase in educational level. While there is a rise in the rate of

adopting the principle of justice and honesty, there is a fall in the rate of those who do not adopt this or partly adopt this.

When the justice and honesty dimension is considered for the provinces in the study, there are some parallel findings. In other words, there are no significant differences among the provinces in this dimension. However, despite the rate of partly-adopted for the dimension of justice and honesty, the rate of completely-adopted is low, which could hint that this principle might be flexible in some situations.

When viewed overall, in both sections, the role of family and then school are clearly of major significance to the ethical development of people. When measured against the culture of the state, and where the areas of ethical confusion or ambivalence are already identified to some degree in young people, then it is clear that there is a major role to be played by family and by schools in developing ethical clarity and adoption of ethical principles before young people enter employment.

THE EVALUATION OF INTERVIEWS WITH THE MEDIA and NGOs

Before confirming the initial findings noted at the end of the last section, the role of the media (7.1) and NGOs (7.2) in relation to the promotion of ethics is considered.

The Perception of Ethics In The Media

Since the questions in the interviews with the personnel and the managers in media are open-ended, each question was individually evaluated. In the media sampling, the written media (nationwide newspapers and journals), audio media (local radios), broadcasting channels and electronic media (web portals) are included. The number of the participants willing to take part in the study from the media is 58. The results of the evaluation are reported below.

1. What do you think of the ethical awareness and behavior in public employees?

(90%) of the participants (52 people) are of the opinion that ethical awareness is not at the desired level. Those who think it is at the desired level state that this awareness is not reflected in their behavior and people are not sensitive to ethical issues. It is also stressed that legal regulations are needed to promote ethical awareness.

2. What do you think of the responsibility for the impartial and honest behavior of the state employees in their job?

All of the participants (58 people) state that they should be impartial and honest in carrying out their tasks, however, in practice, this is not the case. The underlying reason for this is the inadequate pay conditions and the personal interests of the individual rather than the public interest. As a solution to this, they state that the legal regulation should be deterrent and in the employment process individuals with ethical awareness should be given priority.

3. How do you evaluate the attitude of the society in this issue?

All of the participants (58 people) state that the society lacks sensitivity and awareness in this issue and the society cannot have pressure on public employees, and they cannot perform the task of auditing. Besides, even if this principle is adopted, this is not the case in practice.

4. How do you evaluate the attitude of media to state employees in this issue?

97% of the participants (56 people) accept the role of media in forming the awareness of honesty and impartial behavior for state employees but they state that in present outlook, the news is organized in a biased manner based on the interest of parties and ideological stance is an important factor in this. Besides, on the event that a legal mechanism sensitive to the ethical concerns exists, there will be no responsibility for this on the media.

5. What do you think of the responsibility of awareness of public service the state employees should have in carrying out their task?

All of the participants (58 people) state that state employees should perform their task with the awareness that they are performing public services. They state that state employees give priority to their interest. Besides, they state that the state employees are not promoted on the basis of merit and for this reason; they do not have any awareness of public service. As a solution to this, in-service education and ethical education should be provided.

6. How do you evaluate the attitude of the society in this issue?

All of the participants (58 people) state that the society should be demanding in this issue. Besides, the society feels disturbed by the lack of awareness of public service but they are unable to question their actions in an effective way. Despite this, the general outlook is better compared to 10 years ago in this issue.

7. How do you evaluate the attitude of media to state employees in this issue?

Nearly (25%) of the participants (15 people) are of the opinion that the role of media in this issue is not adequate, while (75%) thinks (43 people) that media is effective in this issue but they are biased. As a solution to this public administration should have their auto-control mechanism and the power of media should be lessened.

8. What do you think of the responsibility of impartiality and accountability the state employees should have in carrying out their task?

All of the participants (58 people) state that public employees should perform services in an accountable and impartial manner. However, in practice, this principle is not put into effect. The applications related to this principle are well below the EU standards and this should be supported with legal regulations.

9. How do you evaluate the attitude of the society in this issue?

All of the participants (58 people) state that society is aware of this issue but they do not have a common stance against this. Besides, it is also stated that society is affected by the attitude of the media. It is suggested that society should be informed about this.

10. How do you evaluate the attitude of media to state employees in this issue?

All of the participants (58 people) state that the media has a role in accountability and this is effective. It is pointed that the media cannot perform this role in an impartial manner and ideology damages the objectivity of media. Besides, because the public organizations are not transparent, the media cannot reach true and reliable information and for this reason the news could be misleading the society.

11. What do you think of the responsibility of state employees not to gain advantage in carrying out their task?

All of the participants (58 people) were in favor that state employees should not have personal interest in performing their tasks however in practice this is just the opposite. As a solution, severe sanction should be implemented.

12. How do you evaluate the attitude of the society in this issue?

All of the participants (58 people) state that they favor this principle but this is not applied in practice and the awareness of participation is not developed well enough.

13. How do you evaluate the attitude of media to state employees in this issue?

All of the participants (58 people) state that the media has a role in this but they perform this role in a biased manner.

14. What do you think of the responsibility of state employees to behave participative in carrying out their task?

50% of the participants (29 people) state that participation is not necessary in public tasks and every employee should perform their task as stated in their job description. 25% of the employees (14 people) state that it is necessary while another 25% (15 people) state that it is inadequate.

15. How do you evaluate the attitude of the society in this issue?

All of the participants (58 people) point that it is inadequate but it is better when compared to the past.

16. How do you evaluate the attitude of media to state employees in this issue?

All of the participants (58 people) state that media has a biased stance and participation doesn't take attention as desired.

17. What do you think of the responsibility of state employees to behave respectfully and courteously in carrying out their task?

All of the participants (58 people) state that this principle should be obeyed but state employees do not take this principle into consideration.

18. How do you evaluate the attitude of the society in this issue?

All of the participants (58 people) state that the society felt disturbed by this issue but they cannot put their reaction into practice.

19. How do you evaluate the attitude of media to state employees in this issue?

All of the participants (58 people) state that the media is powerful in this issue but they use this power in a biased manner or they do not use it at all.

20. What do you think of the responsibility of the state employees to save the public assets and not to waste in carrying out their task?

All of the participants (58 people) state that this principle should be adhered to but public employees do not take this principle into consideration.

21. How do you evaluate the attitude of the society in this issue?

Nearly all of the participants (57 people) state that they feel disturbed by this issue but they cannot put any reaction into action.

22. How do you evaluate the attitude of media to state employees in this issue?

Nearly all of the participants (57 people) state that the media is powerful in this issue but they use this power in a biased manner or they do not use it at all.

23. What is the role of media in the acquisition of the ethical awareness in society related to public employees?

All of the participants (58 people) state that the media has an important role in the in the acquisition of the ethical awareness but the media doesn't perform its role.

24. In your opinion, should the media put the unethical behavior in the first place or ethical behavior in order to help society to acquire ethical awareness? Why?

Nearly all of the participants (57 people) state that both types of news are necessary for ethical awareness. It is pointed that news on ethical behavior will have example behavior and unethical news will have a deterrent role for the individuals. However, in practice, the subject of the news is mostly unethical behavior and the reason for this is that unethical behavior has more news-value.

25. In your opinion, what sort of effect does the consistency of the programs in media with the values of the society have in the ethical awareness of the state employees? Why?

All of the participants (58 people) state that, the broadcasting news related to the values of the society will have a positive impact in terms of ethical awareness. In this way, there will be sound linkages between the society and the state.

26. In your opinion, what should media do for corruption and unethical behavior?

- a. The media should behave objectively and impartially (100% – 58 people)
- a. There should be news on ethical behaviors (100% – 58 people)
- b. There should be news on unethical behaviors. (90% – 52 people)
- c. The media should have a critical point of view (85% – 49 people)
- d. There should be educating and didactic programs and behaviors (80% – 46 people)
- e. The media should pursue the innovations and be the forerunner in the issue (75% – 43 people)

The Evaluation of Interviews with NGOs (Ethical Perception in NGOs)

Since the questions in this part are open ended semi structured questions, the evaluations were made separately. The field of operation of the NGOs covers all types of activities. The number of the participants willing to take part in the study is 44. The results of the assessment were presented below

1. What do you think of the ethical awareness and behavior in public employees?

All of the participants (44 people) are of the opinion that ethical awareness is very low. It is pointed that in order for the ethical awareness to be personalized, the society should form this awareness and adopts this and then this will be reflected in individuals and public organizations. Another point of view mentioned is that as the personal interests are high and the tenure is high, the ethical awareness becomes lower.

2. What do you think of the responsibility for the impartial and honest behavior of the state employees in their job?

All of the participants (44 people) state that public employees should behave honestly and impartially but in practice this is not the case. As a reason for this, they point that there is a high level of favoritism among the employees and public employees regard themselves as superior to the service takers rather than as an individual performing his / her task.

3. How do you evaluate the attitude of the society in this issue?

All of the participants (44 people) report negative views in this issue. 30% of the negative views (13 people) state that there is pressure on public employees for favoritism, another 30% (14 people) state that the society is insensitive and unaware, 20% (8 people) point that society regards favoritism as legitimate something normal. The rest of the participants state that reaction by society is neutralized by the state on purpose and for this reason they regard the present undesired situation as something normal.

4. How do you evaluate the attitude of civil society organizations to state employees in this issue?

All of the participants (44 people) state that NGOs are ineffective in this issue. As a reason for this, 50% (22 people) of them state that the NGOs act in a biased manner. In the issue of being biased, 20% of the participants (8 people) state that organizations are established not for service purposes but for ideological and political missions, 30% (14 people) state that civil society organizations are established to strengthen fellow townsman relations and to get funds from companies. 30% (14 people) state that the society is insensitive to civil organizations and the rest of the participant's state that NGOs are far from being partners.

5. What do you think of the responsibility of awareness of public service the state employees should have in carrying out their task?

All of the participants (44 people) agree that the state employees don't have the responsibility of awareness of public service in carrying out their task. As a reason for this, 20% (8 people) state that the personnel are not employed on the basis of merit, 30% (14 people) state that they are under political pressure, 20% (8 people) state that they are under economic pressure. 30% (15 people) state that they do not have the awareness of public service because their field of responsibility, task and authority is not defined.

6. How do you evaluate the attitude of the society in this issue?

All of the participants (44 people) state that the society is reluctant in this issue and for this reason participation is low. 30% (14 people) state as a reason that the society ask public employees on purpose to act in a biased manner, 30% (15 people) state that since the society has no awareness, they do not know what to ask what not to ask. 30% (14 people) state that the people regard themselves insufficient for this issue, the channels of participation are low and state employees are insensitive to the requests and the society suffers from a learned-despair. 10% (4 people) state that the responsibility should not be put on the society but on the system itself.

7. How do you evaluate the attitude of civil society organizations to state employees in this issue?

All of the participants (44 people) state that NGOs could be more active in this issue but this is not the case in practice. As a reason for this, it is stated that there are political, ideological and individual concerns.

8. What do you think of the responsibility of impartiality and accountability the state employees should have in carrying out their task?

All of the participants (44 people) point that state employees should behave in an impartial and accountable manner. However, it is stated that this is not the case in practice. As reasons for this, it is pointed that Turkish state tradition, problems of public administration, secrecy because of national security concerns, biased actions of the employees on accountability and biased action of the auditors.

9. How do you evaluate the attitude of the society in this issue?

All of the participants (44 people) state that the society has awareness in this issue but they do not have any reaction and they cannot have a common attitude. The reasons for this are that the information provided by public organizations are not transparent, the society does not trust this information, the society is not informed to provide participation and there is no sense of citizenship in the society.

10. How do you evaluate the attitude of civil society organizations to state employees in this issue?

While the participants agree that NGOs could be effective in this issue, they are not effective enough in intervening in the process. 40% of the participants (18 people) state that NGOs other than consumers unions and professional chambers lacks information in accountability and transparency and the rest of the participants are of the opinion that NGOs are biased and their inability to react is on purpose.

11. What do you think of the responsibility of state employees not to gain advantage in carrying out their task?

All of the participants (44 people) state that this principle is a positive one and supported by all parts of the society, however the application of this principle is just the opposite way. As a solution to this legal regulations should be developed and society in general should be informed about this issue.

12. How do you evaluate the attitude of the society in this issue?

All of the participants (44 people) state that the participative behavior of the society is not at the desired level. The reason for this is people regards bribery legalized for their self interests.

13. How do you evaluate the attitude of civil society organizations to state employees in this issue?

All of the participants (44 people) state that civil society organizations has a role in this issue but this is not at the desired level. While some of the participants think as a reason for this that NGOs do not have an efficient legal infrastructure, others state that these organizations have unbiased attitude due to political and ideological reasons.

14. What do you think of the responsibility of state employees to behave participative in carrying out their task?

All of the participants (43 people) point that state employees should adhere to this principle but in practice this is not the situation. As a reason for this it is stated that state employees regard themselves superior to citizens and they do not impart the citizens in the process.

15. How do you evaluate the attitude of the society in this issue?

All of the participants (44 people) state that the attitude of the society in this issue is not adequate. As a reason for this, it is pointed that the culture of participation is very low and individuals feel themselves inefficient and for this reason they cannot interfere.

16. How do you evaluate the attitude of civil society organizations to state employees in this issue?

Nearly all of the participants (43 people) agree that NGOs could be more effective in this issue but they are not an efficient actor in this issue.

17. What do you think of the responsibility of state employees to behave respectfully and courteously in carrying out their task?

All of the participants (44 people) state that there should be this principle but state employees does not act according to this principle. As a reason for this, it is stated that the work load of the state employees is high and citizens ask for things out of the standard procedures. Furthermore, despite this, there is an improvement compared to the last twenty years.

18. How do you evaluate the attitude of the society in this issue?

Nearly all of the participants (43 people) point that the reaction of the society in this is not adequate. While some of the participants state that with the increasing communication the society becomes more informed about this issue, some of them state that state employees should be behaved gently but this is not the case.

19. How do you evaluate the attitude of civil society organizations to state employees in this issue?

48% of the participants (21 people) agree that while NGOs could be effective in this issue, they are not effective agents in the process. Furthermore, they are participants who think that NGOs are intervening in this issue.

20. What do you think of the responsibility of the state employees to save in public assets and not to waste in carrying out their task?

All of the participants (44 people) state that this principle should be adhered to but in practice state employees do not act in accordance with this principle.

21. How do you evaluate the attitude of the society in this issue?

35% of the participants (15 people) state that the attitude of the society is determined and directed by political parties. Although 10% of the participants (4 people) are aware of the negative implementations, they state the process cannot be interfered, while 14% of the participants (6 people) state that the society is insensitive in this issue and the society is a waster.

22. How do you evaluate the attitude of civil society organizations to state employees in this issue?

All of the participants (44 people) state that the role of NGOs is powerful but they use this power in a biased manner or they do not use it. (34%) of the participants (15 people) state that the only point civil society organizations are efficient in is saving.

23. What is the role of NGOs in the acquisition of the ethical awareness in society related to public employees?

30% of the participants (13 people) state that the civil society has no role in this and 50% (22 people) state that this role is important but it is not reflected in real life and application. 20% (8 people) state that NGOs have become to be effective in the creating the ethical awareness.

24. In your opinion, should the NGOs put the unethical behavior in the first place or ethical behavior in order to help society to acquire ethical awareness? Why?

50% of the participants (22 people) state that both types of behavior are necessary for ethical awareness. 30% of the participant's (13 people) state that ethical behaviors should be in the first place, while 20% of the participants (8 people) state that unethical behaviors should be in the first place. It is pointed that ethical behaviors will have an exemplary and unethical behaviors will have a deterrent role.

25. In your opinion, what should NGOs do for corruption and unethical behavior of state employees?

- a. These organizations should be impartial and objective (100% – 44 people)
- b. They should be transparent (100% – 44 people)
- c. They should take on didactic and educational roles, (98% – 43 people)
- d. They should have ethical consistency among themselves (90% – 40 people)
- e. They should have a critical point of view (85% – 37 people)
- f. They should pursue innovation, conduct research and development studies, make use of technology and be forerunner in the field. (79% – 35 people)

GENERAL EVALUATION

Introduction

The power of culture on ethical codes also affects the perception of ethics in public administrations. Through this study, there are two dimensions analyzed, which are the mission imposed on the public administration by the people at large and the perception of public officials (in the part on society the data on public officials were obtained by asking the sector employed at as demographic data and this is given under the heading of society). Drawing on the literature review, the frames of the field study was set. The study included students and parents living in Ankara İstanbul and Kars. Besides, Members of Non-Governmental Organizations as well as the Media were included in the study with semi-structured open ended interview questions.

The ethical principles in were groped as Justice and honesty, responsibility, democracy, respectability and trust, productivity and efficiency dimensions. And their level of adoption by the students and the society was measured.

The study has four main headings

- Society's perception of public administration ethics
- The role of education in adopting the public administration ethics
- The role the media in adopting the public administration ethics
- The role of the NGOs in adopting the public administration ethics

The Perception of Society on Public Administration

In this part, the level of adopting the public administration ethical principles and the elements effective in determining this level will be dealt with. Findings obtained as a result of the analyses performed can be outlined in the following part.

The level of adopting the dimensions of Responsibility and Productivity and Efficiency are higher than the other dimensions. On the other hand, justice and honesty dimension, and democracy, respectability and trust are partly adopted dimensions. This result shows us that the expectations of society on public employees are high and they expect state employees a responsible service concept. However, it is observed that they could be flexible in the expectations on democratic values such as being fair, participation and courtesy.

In the society, the principle of honesty and impartiality is the principle adopted most within the perception of justice and honesty. The level of adopting the other principles is flexible. The flexibility of these principles has the risk of having the individual interests in the first place and ignoring such behaviors.

The perception of justice and honesty dimension varies in some variables. The organization the participants are employed at may cause differences in the level of adopting this dimension. Those employed at private sector have a higher level of adopting this variable.

The low rate of adopting of these principles has the risk of having the individual interests in the first place and ignoring such behaviors. The level of adopting ethical principles varies in the place of residence. In this regard, the dimension of justice and honesty was least adopted in Istanbul.

In the society, the principle of complying with the standards and commitment to objectives and mission are the principles adopted most within the perception of responsibility. In this dimension the rate of not adopting commitment to objectives and mission and awareness of public service is high. This situation could be thought as an indication that citizens are not informed enough and they don't regard themselves entitled in this issue.

In this dimension, the level of adopting "information, transparency and participation", "respectability and trust" is high, while it is low for "courtesy and respect". The society does not expect state employees to behave in a respectful manner and may welcome negative behavior in this.

The ethical perception of the society differs in the place of residence. Considering this, the highest rate of adopting is in Ankara. The main reason for this could be that the number of civil servants employed in Ankara is very high and there are more face to face relations in this city with the civil servants. The lowest rate is in Istanbul

The rate of adopting the dimension of productivity and efficiency is higher for the males than females. The organization employed at leads to a difference in the adopting level of this dimension. The level of adopting this dimension is high for the private sector. On the other hand it is low for those employed at public sector and this low rate may have the risk that those at public sector might make the ethical risks flexible.

When assessed as a whole, while the level of adopting the ethical principles of tangible and economic ones is higher, that of intangible and related to service understanding is lower. It is seen that the level of information in this issue is not adequate enough.

It has been found out that the primary role belongs to family, school and social units. Media, organization employed at and NGOs have secondary role in the acquisition of ethical principles.

This result suggests that the primary groups are more effective in adopting the ethical principles in society and NGOs and media are ineffective in this issue.

When the data on the perception of public ethics are examined in general, it is possible to point out the followings. Questions were asked on the understanding of sacred state understanding thought to be effective in implementation and adopting of the ethical principles, the high distance between the powerful and the weak and the general structure of the state. A majority of the participants accepted the existence of these elements, they agreed on the fact that these elements lead to unequal attitude towards service receivers, the long distance between the superior and the subordinate and unquestionable nature of the public employees.

The Role of Education in the Acquisition of Public Administration Ethics

In this part of the study, the main objective was to find out the role of education in the principles of public ethical principles. The sampling of this study is comprised of students from different age groups and schools receiving education in three different provinces. As in the previous parts, the ethical principles were put into dimensions and the questions were presented in the form of scenarios to facilitate comprehension.

When the level of adopting "basic ethical principle dimensions" is analyzed, it is seen that the level of adopting the principle of "democracy, respectability and trust" is higher than the other dimensions. This situation hints that students are in the expectation of a democratic and participative administration. However, the level of adopting the dimension of "justice and responsibility" is lower than the other dimensions. In this context, it is observed that the awareness of this dimension is not yet developed for the participants.

When the level of adopting the principles related to "justice and honesty" is assessed, it is seen that the principle of "accepting gifts and prohibition of gaining advantage" was adopted most, while "informing to the authorities" principle was adopted least. In this dimension it is seen that there are differences between the responses from the questionnaires of the society and the responses from students. As stated earlier, the principle adopted most in the questionnaire of society is "honesty and impartiality", students adopted the principle of "accepting gifts and prohibition of gaining advantage". The underlying reason for this could be experience, education and age. Since these variables has an influence on the level of perception, the differentiation could be regarded normal. However, the low level of adopting the ethical principles under the dimension of "justice and honesty" poses the risk that the level of adopting these principles in the following years could be much lower.

When the level of adopting the principles related to "responsibility" is assessed, it is seen that the principle of "binding announcements and declarations contrary to the truth" was adopted most, while "declaration of property" principle was adopted least.

When the level of adopting responsibility dimension was analyzed by the place of residence, it is seen that this dimension is adopted most in Ankara. The educational unit in which the perception of total ethical perception is adopted most is primary schools. It was also found out that in terms of age difference, those aged 16 adopted least while those 11 adopted most.

The level of adopting the "democracy, respectability and trust" is higher than the other dimensions for students. The principles of "informing, transparency and participation", "respectability and trust", "courtesy and respect" is higher when compared to other principles. This shows that the expectations of students are high in terms of democracy, respectability and trust.

Related to this dimension, it is seen that the principle of "avoiding extravagance" is adopted at a high rate. The principle of "the use of public assets and sources" was partly adopted. This hints that the idea of using public assets in an efficient manner has not been totally internalized.

When the analysis performed in order to find out the factors that could be influential in acquiring the ethical principles is examined, the family takes the lead. Then follow school, close environment and communication channels. According to this result, the education of families should be given priority in the studies to develop the awareness of ethics in public administration and the teachers whom students take as a model should be encouraged to gain this awareness.

The Role of Media in Public Administration Ethics

In this scope, Ankara representatives of media organizations were reached on and with semi-structured questionnaire open ended questions and face-to-face the interviews were conducted. In these interviews, the opinions of media members on the ethical behavioral principle of public employees were asked. In the following parts, the perception of the opinions of the society by the media members and the role of the media and suggestions were asked.

The first finding obtained in the interviews is the self-criticism of the media members. The media members state that media lacks an ethical internal consistency. In their opinions, the public employees should have ethical principles but in practice there is an unlike situation. This outlook differs in public administration ethical dimension. As the reasons for not complying with ethical codes are with respect to some ethical perspectives economical problems for other ethical perspectives it's the pressure of traditional structure of the society on public employees. Another point made by the media members in this issue is the lack of legal sanction and practices. In their opinions, the sanctions should be intensified.

The media members regard the attitude and the sensitivity level of the society against the ethical principles as low and in this regard point out that the society should be informed. However, they also state that the sensitivity level is increasing compared to previous years and terms.

Media members are of the opinion that their ethical inconsistency is a problem and their role is low in the contribution to adopting the ethical principles.

The media members state that in terms of honesty and impartiality, the public employees are not sensitive enough and the reason for this is economic. To them, this problem can be solved by legal regulations and employment of personnel with ethical awareness. Besides, according to media members, the society is indifferent to this and the media behaves in a biased manner considering the ideology or interest in the news on public employees.

In terms of public service awareness, media members state that public employees are not sensitive enough and public employees think of their interest in the first place. Another reason is not obeying the principle of meritocracy in promotions and appointments. As a solution to this problem, in-service and ethical education is offered. The participants state that media has an influence in this issue but they have a biased stance towards this. As a solution to this, they emphasized that the public administration mechanism should established internal auditing function and the monopolistic power in this should be broken.

Another point worth mentioning is the fact that most of the participants emphasize that participation is not necessary in public administration and every employee should make his/her job description.

The media members are of the opinion that the news related to ethical and unethical events should be given in the same proportionate in the television, radio programs for ethical awareness. Besides, they emphasize that news on ethical behavior will be examples and unethical behavior will be barriers in the acquisition of ethical principles. However, it is pointed out that in practice there are more news about unethical behaviors. The reason for this is that such events are of more news value.

What's more, all of the participants are of the opinion that media coverage of social values will have a positive effect on the awareness of ethics and they state that in this way there will be strong bonds between the society and the state.

Some proposals for the solution to the prevention of corruption and ethical awareness for media members have been made. These are as the followings;

- Media should be impartial and objective
- There should be news related to appropriate ethical behavior
- There should be news on non-ethical behavior
- Media should have a critical point of view
- There should be educational and informative programs on ethics in the media
- Media should keep up with the developments and take the lead

The Role of NGOs in Public Administration Ethics

In the interviews, civil society organization members were asked their opinions on ethical behavioral principles of public employees. The following questions were about how they perceive these ethical principles in NGOs and the role of them and their suggestions on the issue.

In the interviews, the NGOs stated some self-criticism similar to that of media members. The participants, state that NGOs lack internal ethical consistency within their organizations. All of the participants state that they are acting in a biased attitude towards public administration ethics.

All of the participants are of the opinion that the ethical awareness is very low. For individuals to gain ethical awareness, first of all the society should have it and adopt it. Afterwards, this adopted awareness by the society will be transferred to individuals in the society. Another point emphasized is that as the level of positions increases the ethical awareness decreases.

Members of NGOs are of the opinion that public employees have some ethical principles but in practice this is just the opposite. This outlook differs in public administration ethical dimension. In some ethical perspectives, as the reasons for not complying with ethical

codes are economic problems and the pressure of traditional structure of the society on public employees.

Another point made by the civil society organization members is that society doesn't act as an element of pressure in the issue of complying with the ethical principle for public administration. Some of the participant's state that the society is indifferent to the point and others state that people are indifferent on account of their own interest.

This is a thought-provoking perspective on the indifference of society perceived by NGOs, which are thought to have a considerable potential in promoting the level of awareness of the society.

The fact that a majority of the participants do not agree on the role of promoting the level of awareness of the society is an indication that this awareness level hasn't been well established in society yet. The main reason for this is that individual interests take priority over everything else.

Some proposals for the solution to the prevention of corruption and ethical awareness for civil society organization members have been made. These are as the followings;

- NGOs should be impartial and objective
- NGOs should be transparent
- NGOs should take on the role of education public at large
- NGOs should have internal ethical consistency
- NGOs should have a critical point of view
- NGOs should keep up with the developments, have research and development studies, make use of the technology and take the lead

CONCLUSION and RECOMMENDATIONS

In this paper, ethics in public administration is investigated within the frame of social structure and culture. This study conducted based on the thesis that ethical perception cannot develop free from social structure and culture is important in the acquisition of ethical principles. The understanding of state and state employees in each culture differs. Especially, the point of view about the relation between the individuals and those who manage and those who are managed has an impact in the formation of perception towards public organizations and state employees. This interaction is reflected in the ethical perception in public administration.

In this study, the relation between Turkish social structure and the ethical perception on Turkish public administration have analyzed. Results obtained show that the perception on state is reflected in public administration. Culturally collectivist structure of the state makes the state and state administrations sacred. However, analyses performed under the "democracy, respectability and trust dimension" show that young participants favor the principles of informing, transparency and participation, respectability and trust more compared to elder participants. This result show that the global changes in the structure of administrations are reflected in Turkish social structure and young people are in an expectation of a democratic and participative administration. Besides, the level of adopting "justice and responsibility" dimension is low among the youth compared to other dimensions. This shows that this dimension is related to experience and education received. In this context, the awareness related to this dimension isn't developed.

The understanding that social coherence and agreement should not be broken down in the collectivist social structure is another result that decreases the level of adopting the dimension of informing the authorities. The principles of honesty and impartiality, avoiding the conflict of interest, not using authority to gain advantage and the prohibition of receiving gift investigated under the dimension of justice and honesty were partly adopted. The reason why this dimension was partly adopted is about the understanding of power in Turkish society, to protect the family members and friends, having a charismatic character and being able to impose sanctions is necessary.

Data obtained in the results of the study show that the level of adopting the principle of "avoiding lavishness" under the dimension of productivity and efficiency is higher than the level of adopting "the use of state assets and resources" principle. This presents a contradictory situation that should be dealt with in particular attention in a country where traditional values are greatly embraced.

In terms of responsibility, the principles adopted most are "complying with the standards" and "commitment to objectives and mission". This situation can be interpreted that the society has a high level of awareness in terms of auditing the state employees not conforming to the standards and making announcements contrary to the truth. However, this result which is related to the understanding of service contradicts with the result that the low level of adopting the principles of "public service awareness in performing tasks", "awareness of serving to society" and commitment to objective and mission". The high level

of adopting the values such as conforming to values and standards and accountability to managers are findings supporting that there is a sense of avoiding punishment and expectation of rewards.

Another issue dealt in the study is the role of media and NGOs in the acquisition of ethical principles. In this scope, interviews were conducted between media members and the members of NGOs. The media members and the members and the representatives of NGOs criticized themselves in the first place and state that ethical awareness is not developed at a full sense in these units. This criticism is directed at the dimension of justice and honesty most. In a similar manner, it is stated that state employees do not act in an impartial and honest manner. It is pointed that there should be some legal regulation to get rid of this situation.

Another suggestion for the acquisition of the ethical principles is that news on ethical and unethical behaviors should be given in the same proportionate in the printed and visual means of communication rather than the behavior with news value, ethical behavior of those that could be model for the acquisition of ethical values should be given priority in the media. With transparent and accountable demonstrations, unethical behaviors could be lessened.

In addition to these, both the media members and the representatives of NGOs are of the opinion that they have a secondary role in the acquisition of ethical principles. This thought stems from the fact that these units, considered to have an impact in shaping the social structure, do not want to take on the responsibility. Nonetheless, along with the technological advances, mass communication means are in every aspect of our life and shape the social development of the youth in particular. For this reason, we are of the opinion that programs for the acquisition of ethical principles and awareness should be broadcast regularly on visual and printed media.

The role of NGOs in the formation of a participative and democratic social structure is an undeniable fact. The role of civil society in this is to prevent unethical behavior with social auditing. Ethical values received through education and in the family will be enhanced with the use of these tools in the process of socialization.

Despite the legal and organizational regulations targeted, it is seen that some state employees are in the manner of having unethical behavior and attitude. In Turkey, especially the local administrations should get rid of the character of "allocating shares" and in this way political rant should be prevented. Within this frame, there should be legal sanctions preventing the interference of politics in bureaucracy. Besides, there should be legal measures preventing the pressures of social binds such as relative and acquaintances against nepotism. What's more, personnel employment and pay policy should be rearranged in a manner that will not allow these to happen. The accountability and transparency mechanism should function well and with the help of in-service educational activities the sensitivity of ethical behavior of the society should be refreshed all the time.

It has been concluded that along with the administrative and legal regulations the ethical awareness of the society should be promoted in order for the ethical principles to be

avored. Ethical perception does not develop free from the social culture, for this reason in public administration ethical principles should be taken as cultural values. Every individual in the society, especially the politicians, public administrators and state employees should have the awareness of what purpose they are performing their task. Every individual in their decisions on behalf of the public and public works should question themselves on whether they are performing a specific task on their behalf and interest or for the public interest while performing their tasks. In order to prevent corruption and degeneration in public administration, the cultural infrastructure should be institutionalized based on the principles of justice, equality, transparency and accountability. Policy makers and enforcers in our country should attempt to place the awareness of the public service above all the interests and expectations starting from the ethical values they have, instead of complaining about the present situation. In the establishment of this awareness the power of the media and the NGOs should be used as well. It is an undeniable fact that this awareness could be acquired starting from the childhood. For this reason, at schools the ethical principles, the responsibility of ethics should be offered in the courses of social sciences, civic and social life course in theory and in practice. In the public administration that will be offered in theoretical base, ethical principles should be exemplified by the behavior of the teachers, who are also the first state employees the children come across in their lives and this should be supported by other units of the society. With the flourish of the awareness of the public benefit, the first steps will have been taken in the process of solving the problem. In terms of legal frame, this will be more meaningful and effective as well.

We can detail the suggestions as the following;

In order to eliminate the unethical behaviors, the institutional structure of the state should be re-organized. These regulations should be performed in a manner that will take the present day's conditions and needs into consideration.

For institutional regulations and organizations;

- Public service and public benefit should be redefined
- State should not have the position of employer
- Mechanisms that will enable accountability and transparency should be put into action and public institutions should dismiss their authority positions.
- Service processes should be redefined and state employees should stop regarding themselves superior to citizens.

In this paper it is observed that the level of absorbing the ethical principles is low. Society is not in the position of creating a pressure group on the state employees with this low level of adopting. State organizations lacking social pressure are bound to corruption and unproductivity.

One of the reasons for unethical behavior in public organizations is that the regulations applied are from ceiling to floor. For this reason, both the practitioners and citizens do not have enough information on the changing processes and are unable to have ethical

behaviors in this regard. In order to solve this problem, there should be a chain of participation starting from practitioners to citizens:

- Education programs should be given on how to implement the regulations and decisions taken for citizens and practitioners alike.
- State and public employees should be accessible in order for the citizens to form a mechanism of auditing.

To serve this purpose:

- The code for state employees should include new articles on ethical principles and the sanctions should be increased in the event of violating the ethical principles stated.
- Public relation education should be given in order to change the negative attitude of the civil servants to citizens
- There should be case studies from the countries with low corruption rate in the corruption index.
- Application links should be activated in the internet sites of the institutions and these should be announced
- Denunciation links could be made available in ethical boards and public organizations.

Another reason for the level of adopting the ethical principles by the society is the unreliable nature of the state organizations.

The following items could be performed in order to increase the trust among the society members:

- Applications related to ethics should be announced to public making use of the media and the internet sites
- Improper applications should be followed in legal terms and the results should be announced through the media and the internet sites to the public.

In this paper, society and student research has exerted different result in terms of education. In the society research, as the level of education rises, the level of adopting the ethical principles rises too but it is the opposite situation in student survey. It can be concluded from this data that present education system is not adequate enough in the formation of ethical principles. Within this frame, it is necessary that education policies that give emphasis on meaningful learning and information should be encouraged and supported:

- The relation between the school and the family should be strengthened by training parents in the acquisition of ethical principles.
- Ethical principles should be subjects of some courses offered in the curriculum
- Subject content should not be presented only in a theoretical manner. There should be some case studies of ethical principles.

- Public employees should be invited to courses and students should be given some information on the fields of responsibility of the public organizations
- In order to make all these efficiently, cities and age groups with low level of adopting the ethical principles should be observed with particular attention
- There should be periodical measurement and evaluation activities performed.

In this paper, the contribution of the media and the NGOs to adopting the ethical principles is investigated. However, it is stated by the members of these units that they lead to unethical behaviors themselves, let alone contributing to it. In order for the media and civic society organizations to contribute to the ethical awareness,

- Ethical principles should take place in the regulation to be made
- There should be legal regulations preventing the monopolization of the media and enhancing competition
- There should be arrangements promoting the effectiveness of civil society organization in the codes of associations and foundations and enabling the civil societies as an element of pressure group.
- There should be severe sanctions on political rant and gaining advantage in the relations of media, NGOs and political parties
- In order to increase the roles of these units, there should be arrangements to inform the members of these units by the Ethic Board for State Employees.

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APPENDICES

Appendix 1: Public Survey Questionnaire

Dear participant,

This questionnaire was arranged to determine the behavior of the public employees in their work life and private life, in general. Please read every statement in the questionnaire and mark [X] for the part designated for the statements related to **how many public employees you have known exert this kind of behavior**. Please do not state your name and the institution you work at, for there will be a general evaluation in this study after collecting all the data.

Your sincere and unbiased responses will add to the quality of this project, which is solely carried out for scientific purposes. Thank you for your contributions in advance.

Prof. Dr. Kemal GÖRMEZ

Sex ☐ Ma ☐ Female

Age

Education? ☐ Illiterate ☐ Literate ☐ Primary school
 ☐ Secondary school ☐ High School ☐ University and further

Type of institution ☐ Public ☐ Private

*Below are some scenarios developed for virtual situations?
Please mark the most appropriate one after you have read the statements.*

What would you think if a state employee asked a citizen whose language he/she doesn't understand to go to the end of the line while working in a rush hour?

- a. This is behavior that the state employee should never be
- b. The state employee could do so if suitable for service delivery
- c. I am not of the opinion that this behavior is wrong.

Suppose that a state employee learnt that one of his/her colleagues are involved in other businesses to get additional during the work hours. The state employee is hesitant whether to inform this to the authorities or not. What would you do if you were this state employee?

- a. I would report this to the authorities.
- b. I wouldn't report this to the authorities but issue a warning to the colleague.
- c. I would by no means report this to the authorities.

A branch manager is in charge of administrating an exam for employee recruitment. One of the applicants is his/her aunt's son. In this situation, what should he/she do?

- a. She/he should inform this to the authorities and step back.
- b. There is no need to step back if she/he doesn't discriminate in the exam.
- c. There is by no means any need to step back.

A Police chief, in order to find her/his missing elder sister, has had phones of the friends of the missing sister tapped. In your opinion;

- a. This behavior should never be performed.
- b. If it is within legal terms, it is possible and thus legitimate.
- c. I am not of the opinion that this is wrong

An institution accepted the bid offer of a company, with the qualification of the specification of the bid, which gives scholarship to the son of the manager of the institution. In your opinion;

- a. Bidding was not performed on equal conditions.
- b. If the company has the qualification of the specification of the bid, it is possible and legitimate.
- c. I am not of the opinion that this is wrong.

After retiring from X institution, Mr Y set up a company and started to cooperate with his former institution and got contracts from the former institution. In your opinion;

- a. Bidding was not performed on equal conditions.
- b. If the company Mr Y set up has the qualification of the specification of the bid, it is possible and legitimate.
- c. I am not of the opinion that this is wrong.

The general manager of an institution has issued orders that the services offered by the institution should be planned and delivered as expected by the citizens compatible with the conditions of the day. A disciplinary investigation was issued about the general manager since the services provided were not at the expected standards and hence the general manager was suspended out of work. In your opinion;

- a. It is certainly not appropriate behavior. The general manager should not be suspended out of work.
- b. The opinions of the authorities should be taken in the arrangement and delivery of the service, however, the last decision should be made by the ministry.
- c. I am not of the opinion that this is wrong. Some changes should be implemented in the planning and the delivery of the service.

A civil servant at a public institute delayed the request of a citizen, who came 15 minutes before the work hour is over, to afternoon on the grounds that the request will take at least 30 minutes to complete and it is noon time

- a. It is certainly not appropriate behavior, first the requested should have been completed and then noon break should be taken.
- b. Noon break is the right of the civil servant and it is up to the civil servant to complete the request.
- c. I am not of the opinion that this is wrong

A civil servant employed at an institution declined the request for an application on the grounds that the documents do not meet the expected standards. The civil servant declared nothing else about this. In your opinion;

- a. The behavior of the civil servant is appropriate on the grounds that the documents do not meet the expected standards; however, the citizen should have been provided with information as to why.
- b. The civil servant behaved in accordance with the rules.
- c. I am not of the opinion that this is wrong

A teacher at a school declared in the middle of the term that she/he would leave due to the insufficient financial opportunities the schools provided and that would work at a private high school. In your opinion;

- a. It is certainly an unacceptable behavior; the teacher shouldn't leave in the middle of the term.
- b. The teacher should offer lessons both at the school and at the private high school
- c. I am not of the opinion that this is wrong. The teacher might choose to work at another school to improve the financial situation.

An assistant general manager of an institution in charge of electricity distribution declares that the electricity price rates would be reduced by half. However, there has been no such decision made officially. In your opinion;

- a. The assistant manager shouldn't have declared this. This is beyond the authority of the general manager.
- b. The assistant manager can declare about the issues that will do well to the public.
- c. I am not of the opinion that this is wrong. The assistant manager can declare this.

Former managers of a hospital claim that there is now infractions of rules in the contracts of the hospital and demand that an investigation should be made by the institution under which the hospital operates. On the other hand, the doctor-in-chief states the claim is a slander and rejects investigation saying that this will hamper the service delivery. In your opinion;

- a. The doctor-in-chief should certainly not do so and allow the investigation to be performed.
- b. Former manager may have asserted such claims sue to jealousy and slander, if there are no other people with such claims, investigation shouldn't be performed.
- c. Investigation performed in every complaint will hamper the service delivered; there should be no investigation to be performed.

A huge amount of the money was obtained in the house of a manger of a public institution in the process of corruption investigation. The money found is not listed in the property declaration of the manager. In your opinion;

- a. The money should have been declared because the manager is employed at a public institution.
- b. If the manager is able to prove the source of money, it can be declared afterwards.
- c. I am not of the opinion that this is wrong. This is the personal saving of the manager, and it is none of other people's business.

A municipality has decided to provide water supply to the town from another place. There are differing opinions about the quality of the water among the public. The municipality, without letting the public know, provided the water supply and mixed it into the city water supply. In your opinion;

- a. This certainly shouldn't have been done. Opinions of the experts should have been taken and after informing the public, the procedure should have completed.
- b. The municipality is right in providing the water supply from another source. However, they misbehaved about informing the public.
- c. The important point is to provide a solution to the problem of water shortage. The municipality is right in doing so.

In a live broadcast of the session in the government, MPs from different political parties attacked verbally and physically to the speaking MP. In your opinion;

- a. This behavior certainly shouldn't have been done
- b. MPs represent the public, they can speak what they would like to but there should be no physical attack.
- c. I am not of the opinion that this is wrong

A general manager of a public bank issued a very firm warning to clerk who performed a wrongful act at the counter and hence hampering the processes during the very intense hours. In this situation;

- a. This behavior should certainly be never done.
- b. The clerk could be warned firmly if doesn't involve any insult.
- c. I am not of the opinion that this is wrong. The manager can warn the personnel about their mistakes.

General Manager of a public institute told the driver of the institute to take her/his kids to school in snowy weather. In your opinion;

- a. Whatever the conditions are, this behavior shouldn't be done.
- b. Weather conditions are of great significance. Hence, there could be an exception due to the weather conditions.
- c. General Manager is entitled to use the car as she/he wishes.

General Manager of an institution arranged bus services for every quarter where the employees live in order for them to get to work early. Bus services from some quarters are not fully occupied due to the low number of the personnel living there. In your opinion,

- a. Bus services at some quarters should be arranged brought together for full occupancy.
- b. There is no need to arrange bus services.
- c. Even if the bus services are not full, there should be one for each quarter.

Please mark the below statements in the order of importance according to effectiveness of the social units in adopting the following behavior types

While evaluating the behavior types stated below, mark "1" if you are of the opinion that the behavior type is "really unimportant". If you are of the opinion that it is really important" mark "7". For the values between "1 and 7" mark, accordingly. Within the frame of evaluation scale defined for Public Unit, assign a value (between 1 and 7)

Behavior Type	Public unit					
	Family	School	Society	Media	Institution where employed	Foundation, association, etc..
	1...7	1...7	1...7	1...7	1...7	1...7
Public employees should not discriminate among people and should treat them equally						
Public employees should behave in full integrity						
Public employees should do their tasks at their best						
Public employees should always be accountable for with their responsibilities and undertakings and should always be ready and open to auditing						
Public employees should not have an advantage directly or indirectly for the service they provide						
Public employees should encourage the participation of the related persons						
Public employees should always be respectful and polite to service receivers and colleagues.						
Public employees should not waste public resources.						

Please mark X for the box appropriate to you

PUBLIC	Definitely Don't Agree	Don't Agree	Partly Agree	Agree	Definitely Agree
The understanding of the state and the structure of patriarchy cause people to regard the state unquestionable and sacred.					
The sacred understanding of the state in the society causes the public employees to perceive themselves superior and to adopt the public institutions more than necessary.					
The fact that there is an understanding of unconditional obedience and respect to the superiors in our society has a negative effect on the participation of the decisions made and on questioning the actions of the superiors.					
The traditional structure of the society and the strong relative bonds causes the public employees to provide privileges to their relatives.					

EDUCATION	Definitely Don't Agree	Don't Agree	Partly Agree	Agree	Definitely Agree
To me, education has an important role in acquiring ethical behavior.					
The primary and the secondary school curriculum enables the existing ethical values of the students to emerge					
Acquisition of the ethical values is not only confined to the courses of Religion and Morals and Civic.					
Ethics education contributes to the formation of the awareness of ethics in students.					
The success of ethics education is measured with the changes observed in the behavior of the students.					
Ethical values should be offered via family, society or education programs not through punishment and prohibition and intimidation.					
The behavior of the teacher is much more effective in the acquisition of the ethical values for students than what is said.					
The agreement of family, school and the society makes the ethical values more permanent.					
The extra-curricular activities have an important place in the acquisition of ethical values.					
Students with ethical awareness perform their behavior because it complies with the principle they adopted, not because they refrain from social pressure.					

MEDIA	Definitely Don't Agree	Don't Agree	Partly Agree	Agree	Definitely Agree
To me, media has a role in the acquisition of ethical values.					
Media, affects the ethical values of people through the programs and news broadcast.					
Media helps to create the awareness of ethics through broadcasting the behavior <u>against</u> ethical values such as corruption, bribery, etc.					
Media helps to create the awareness of ethics through broadcasting behavior such as integrity, democracy, justice, etc. <u>complying with</u> ethics.					
The behavior of famous people is effective in the acquisition of ethical behavior in the society.					
The consistency of the programs in media with the values of the society helps ethical values to be permanent.					
The contribution of media to the creation of ethical awareness is measured with the changes in the behavior of individuals.					

Appendix 2: Student (Education) Questionnaire

Dear students,

This questionnaire was arranged to determine the behavior of the teachers in their school life and private life, in general. Please read every statement in the questionnaire and mark [X] for the part designated for the statements related to **how many teachers you have known exert this kind of behavior**. Please do not state your name and the institution you work at, for there will be a general evaluation in this study after collecting all the data.

Your sincere and unbiased responses will add to the quality of this project, which is solely carried out for scientific purposes. Thank you for your contributions in advance.

Prof. Dr. Kemal GÖRMEZ

Sex? ☐ Male ☐ Female

Age? Grade?

Educational Status of Your Mother?

☐ Illiterate ☐ Literate ☐ Primary School

☐ Secondary ☐ High University and further

Educational Status of Your Father?

☐ Illiterate ☐ Literate ☐ Primary School

☐ Secondary ☐ High University and further

*Below are some scenarios developed for virtual situations?
Please mark the most appropriate one after you have read the statements.*

The teacher is setting up the seating arrangements of the students. The teacher allocated the front rows for the hardworking students with the highest marks. In your opinion;

- This behavior should never be performed.
- The teacher should take other features in to account other than the marks of the students and seating arrangements should be done frequently.
- I am not of the opinion that this is wrong

You notice that a friend of yours is cheating on the exam. What would you do?

- a. I would report this to the teacher.
- b. I wouldn't report to the teacher, I would warn my friend.
- c. I would by no means report this to the teacher.

The son of the principal and you are studying at the same school. The son of the principal was caught while stealing something and he was reported to the board of discipline, and the principal presides over the board of discipline. Therefore, the principal has to take a decision for his son. In this case, what would you expect the principal to do?

- a. the principal should resign from the board of discipline and other teachers should make the final decision, for the principal may not be impartial towards his son.
- b. if the principal can take impartial decisions, there is no problem.
- c. the principal needs not to resign from the board of discipline because the principal will act impartially even if this is his son at issue.

With all of your friends in the class, you have decided to buy a present to you teacher for Teacher's Day. You ask your teacher what she/he needs. The teacher replies that she/he needs a TV. In your opinion;

- a. This behavior is not good. It is not correct for a teacher to demand a present.
- b. The teacher should not demand a present with a material value; however, a present with non-material value is acceptable.
- c. I am not of the opinion that this behavior is wrong. The teacher deserves a present.

The principal stipulates that in order to establish the contract between the school and company dealing with the student transfer services, the children of the teachers at the school, including his, should make use of the transfer services free of charge. In your opinion,

- a. This is totally wrong. The principal should not demand any privileges for the children of the teachers and his.
- b. A discount in prices for the children of the teachers and the principal is acceptable; however, it shouldn't be free of charge.
- c. I am not of the opinion that this is wrong. The children of the teachers and the principal may enjoy free transfer.

A project has been planned by your school. The teachers plan to include the students with the highest marks. In your opinion;

- a. This certainly is not acceptable behavior. The teachers should choose the talented ones not the ones with the highest marks.
- b. Students interested in taking part in the project should be free to join irrespective of the choice of the teachers.
- c. I am not of the opinion that this is wrong. The teachers should be free to choose who they want.

The teacher in charge of the computer lab doesn't give permission for personal studies out of the course time. In your opinion;

- a. This certainly is not acceptable. Students can make use of computer labs at any time and as they wish.
- b. In order to maintain order, the lab should be used in the set schedules.
- c. I am not of the opinion that this is wrong.

The teacher doesn't comply with the curriculum and conducts the classes as she/he wishes with no proper plan and order. In your opinion,

- a. This certainly is not acceptable. The teacher should follow the curriculum.
- b. On condition that we are informed about the content of the next course, the teacher may not follow the course book.
- c. I am not of the opinion that this is wrong. The teacher might teach and conduct classes as he/she wishes.

A teacher at a school declared in the middle of the term that she/he would leave due to the insufficient financial opportunities the schools provided and that would work at a private high school. In your opinion;

- a. It is certainly an unacceptable behavior; the teacher shouldn't leave in the middle of the term.
- b. The teacher should offer lessons both at the school and at the private high school
- c. I am not of the opinion that this is wrong. The teacher might choose to work at another school to improve the financial situation.

The principal announced that the passing system was changed, with no official announcement by the ministry of national education, and you, as the students, have to obey the new passing system. However, in reality, there is no such change by the ministry of the national education. In your opinion,

- a. The principal shouldn't have announced this. The principal has no right to make such an announcement.
- b. If the announcement is of the benefit to the students, it can be made.
- c. I am not of the opinion that this is wrong, the announcement can be made.

Your teacher will be investigated by an inspector of the ministry of national education due to a complaint. The principal doesn't allow the inspector to perform the investigation. In your opinion;

- a. This certainly is not acceptable. The principal should allow the inspector to investigate.
- b. Those who make the complaint may have complained the teacher due to the reasons such as jealousy and slander. If there are not many complaints, the investigation shouldn't be done.
- c. Investigation performed in every complaint will hamper the service delivered; there should be no investigation to be performed.

The principal used to have an old car. All of a sudden, the principal had a more luxurious car, than one. The principal made no explanation as to how the car was bought to anybody including the authorities and the other teachers. In your opinion;

- a. The principle should explain how he bought the car.
- b. The principal doesn't have to explain how the car was bought, however it would have been better if the principal had made an explanation in order to avoid rumors.
- c. I am not of the opinion that this is wrong. The cars are none of other people's business.

A construction work has started in the school garden. You and the teachers alike have no idea about the construction work. When the work is done, you see that it is the new gymnasium. In your opinion;

- a. The principal should have informed the students and the teachers before the construction work and asked for our opinions.
- b. The principal should have informed the students and the teachers after the construction started.
- c. I am not of the opinion that this is wrong. The principal can do anything without giving any information.

The teacher fought and uttered bad words in the school garden to one another. In your opinion;

- a. this certainly is not acceptable. Teachers should be example personalities.
- b. teachers can fight among themselves but not in front of the students.
- c. I am not of the opinion that this is wrong.

The principal invited the two students involved in a fight, their parents and teachers. Then, the principal told the students off, saying that it is a bad thing to fight and warned them not to fight again. In this case;

- a. This certainly is not acceptable. Everybody should behave one another in a respectful manner.
- b. The principal can tell the students off but not when they are with parents and teachers.
- c. I am not of the opinion that this is wrong.

The principal has just been appointed to your school. Because the principal has nowhere to stay, she/he is accommodated in a vacant room in the school. In your opinion;

- a. This certainly is not acceptable.
- b. The principal can stay in the school until she/he can find a place to stay.
- c. The principal is entitled to use the school and the equipment in the school as she/he likes.

Students leave the taps and lights on unnecessarily. There is no action taken in the school against this. In your opinion;

- a. This certainly is not acceptable. The students must be warned against this and the attendants should perform regular checks.
- b. The attendants should check the taps and the lights all the time and they should switch them off if they are not used.
- c. I am not of the opinion that this is wrong.

Mark X in the box that identifies how you acquired the behavior mentioned

(You can mark more than once)

Behavior Type	Public Unit			
	<i>From my family</i>	<i>From school (from teachers and friends)</i>	<i>From TV, the internet and newspapers, etc.</i>	<i>From people around (relatives and neighbors)</i>
I have learnt that there should be no discrimination among people and everybody should be treated equally				
I have learnt that people shouldn't be deceived (I should behave in an honest manner).				
I have learnt that people should perform their tasks as best as they can.				
I have learnt that I will be awarded, when good, or punished, when bad, according to the consequences of the tasks I perform				
I have learnt that my opinion also counts about the decision related to me.				
I have learnt that I should be polite and respectful when talking to people.				
I have learnt that I should utilize what I have properly and shouldn't waste.				

Appendix 3: Media Survey

Interviewee’s Date of interview :/...../2009

Name surname :.....

Positions :.....

Gender :.....

Age :.....

Educational status :.....

Question	Answer
What do you think of the ethical awareness and behavior in public employees?	
What do you think of the responsibility for the impartial and honest behavior of the state employees in their job?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of media to state employees in this issue?	
What do you think of the responsibility of awareness of public service the state employees should have in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of media to state employees in this issue?	
What do you think of the responsibility of impartiality and accountability the state employees should have in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of media to state employees in this issue?	
What do you think of the responsibility of state employees not to gain advantage in carrying out their task?	

How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of media to state employees in this issue?	
What do you think of the responsibility of the state employees to behave participative in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of media to state employees in this issue?	
What do you think of the responsibility of the state employees to behave respectfully and courteously in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of media to state employees in this issue?	
What do you think of the responsibility of state employees to save public assets and not to waste in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of media to state employees in this issue?	
What is the role of media in the acquisition of the ethical awareness in society related to public employees?	
In your opinion, should the media put the unethical behavior in the first place or ethical behavior in order to help society to acquire ethical awareness?	
Why?	
In your opinion, what sort of effect does the consistency of the programs in media with the values of the society have in the ethical awareness of the state employees?	
Why?	
In your opinion, what should media do for corruption and unethical behavior?	

Appendix 4: NGO Survey

Interviewee’s Date of interview :/...../2009

Name surname :

Positions :

Gender :

Age :

Educational status :

Question	Answer
What do you think of the ethical awareness and behavior in public employees?	
What do you think of the responsibility for the impartial and honest behavior of the state employees in their job?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of civil society organizations to state employees in this issue?	
What do you think of the responsibility of awareness of public service the state employees should have in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of civil society organizations to state employees in this issue?	
What do you think of the responsibility of impartiality and accountability the state employees should have in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of civil society organizations to state employees in this issue?	
What do you think of the responsibility of the state employees not to gain advantage in carrying out their task?	

How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of civil society organizations to state employees in this issue?	
What do you think of the responsibility of state employees to behave participative in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of civil society organizations to state employees in this issue?	
What do you think of the responsibility of state employees to behave respectfully and courteously in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of civil society organizations to state employees in this issue?	
What do you think of the responsibility of state employees to save the public assets and not to waste in carrying out their task?	
How do you evaluate the attitude of the society in this issue?	
How do you evaluate the attitude of civil society organizations to state employees in this issue?	
What is the role of NGOs in the acquisition of the ethical awareness in society related to public employees?	
In your opinion, should the NGOs put the unethical behavior in the first place or ethical behavior in order to help society to acquire ethical awareness?	
Why?	
In your opinion, what should NGOs do for corruption and unethical behavior?	

Appendix 5: Comments on the research methodology

There are some constraints in setting the method to be employed in the field study of the research. These are budget, time, the length and the content of the questionnaire. Taking these constraints into consideration, the most appropriate method was selected. To conduct questionnaire survey, interview method is planned. In order to reflect the results unbiased and to provide the consistencies of the results obtained, interview method has been opted for.

This task is of great importance to obtain clear results from the questions. The attitude scale that will be used in the survey will be invariable, one-dimension, linearity and possessed equal interval and productivity characters. Likert Scaling techniques were employed in the questionnaire. International standards were selected as the main criteria in the design of the questionnaire form. Fonts and style of characters with color choice were paid special attention. Sample responses were available when necessary. For questions requiring comments sufficient space was allotted. The general lay-out of the questionnaire form will look professional. Two-stage pre-test implementations are planned. The first was towards eliminating the probable problems that can be faced during the application of the questionnaire. The second test served the purpose of planning. Special attention and consideration will be afforded to provide sampling power to represent the population, which were 100 in number.

Data obtained were transferred to computer settings and basic and advanced statistical techniques were implemented for analyses. The results were presented in figures, graphs and tables. To perform the analyses, SPSS (Statistical Package for Social Sciences) v17.0 software for statistics was employed. In order to assess the results of the study, Frequency Tables were carried out. Before performing the analyses, the reliability and the validity of the study were tested. Reliability analyses were performed and as the reliability coefficient Cronbach Alpha (α) statistics was used. If the Cronbach Alpha (α) is $0.00 \leq \alpha < 0.40$, the scale is not “1reliable”, if it is $0.40 \leq \alpha < 0.60$, “low reliability”, if it is $0.60 \leq \alpha < 0.80$ “fairly reliable”, and if it is $0.80 \leq \alpha < 1.00$ then the scale is said to be “highly reliable”

The Results of the Reliability Test

Scaled Questions Groups	Cronbach Alpha (α)	Number of Scaled
Ethical Principles	0.627	18
Behavior Types	0.974	48
Effect of Media, Society and Education	0.822	21

As the Cronbach Alpha (α) value gets closer to 1, the reliability is higher. According to the analysis, the Cronbach Alpha (α) statistics is between 0.627 and 0.927. Cronbach Alpha (α) for each of the sub-dimension of the scale is between 0.610 – 0.975 and it can be said that the scale is highly reliable and for this reason the items conform to reliability/validity norms.

ETHICS AND CUSTOM SERVICES

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INTRODUCTION

This study aims to explore legal, institutional and procedural framework of the Undersecretariat of Custom Services (from now on, GM); the complex structure in custom service provision and risks and vulnerabilities related to custom service provision, from an ethics perspective. The study particularly focuses upon opportunities and initiatives for misuse of their positions by public employees and their managers.

On the issue of aims and scope of this study, the following points are of importance to mention:

- ✓ As ethical problems are encountered in practice rather than theory, the study takes a more practical stand rather than theoretical debates and analyses.
- ✓ The study takes into account both supply side (workers) of the custom service provision and demand side (citizens). In this way, it would become easier to find out the relationship between custom service provision and non-ethical behaviours. There are non-ethical behaviours which are forbidden by law and therefore are constantly inspected by state agents, as well as assumed as relatively innocent by both public officials and public at large. In other words, non-ethical behaviours are frequently classified in public opinion as non-acceptable in any time, acceptable in some occasions and relatively innocent and therefore acceptable behaviours. If behaviour is seen as legitimate by population, it would be difficult to put some sanctions against it by authorities, as it will probably be some underperformance in law enforcement. Because citizens will not be willing to complain or use the legal mechanisms in such cases and therefore this kind of behaviours are habitually kept hidden. Therefore, the vital role of popular legitimacy in development and prevention of non-ethical behaviours must also be taken into account.
- ✓ The study does not only deal with attitudes and behaviours of public employees, it also deals with systemic roots of the issue. Therefore, in addition to behaviours of public employees in custom services, cultural factors and perceptions behind these behaviours as well as the problems about organisational structure of GM, the legal framework and attitudes of citizens who use custom services are dealt with. The study takes into account the fact that, the ethical problems encountered in custom service provision have roots at procedural framework, administrative culture and structural problems as well as intentional non-ethical behaviours of employees and managers.
- ✓ The study aims at improvement of custom service system and prevention of non-ethical behaviours, rather than blaming any actor in service provision. By doing so, it strives to reach concrete results and to develop easily applicable suggestions. Therefore, various types of political corruption and other issues with political character have been put out of context in this study, as there are wide public debates about their reasons and their solutions require wide-range government reform. The study has been limited to relatively small scale but quite widespread

behaviours which can be classified as “administrative corruption”. However, the study focuses upon not to just popular corruption types as bribery, but also various administrative corruption and other non-ethical behaviours as a whole. In this respect, principles and guidelines developed by Prime Ministry Council of Ethics for Public Service provided a fundamental tool for this study.

This study begins with a brief introduction to history, service areas, technological infrastructure, organisational structure and personnel structure of GM. Having described the research methodology utilised in the study, it presents research findings in detail. The findings are classified as views of custom service employees about their profession and organisational image, observations of both citizens and employees about current situation, ethical perceptions of employees and citizens, reasons of non-ethical behaviours in custom service provision, prevalence of non-ethical problems within the organisation, attitudes against non-ethical behaviours, efforts of GM to prevent corruption and other non-ethical behaviours within the organisation and the WCO approach to corruption and an evaluation of the Turkish case in the light of its recommendations. The study ends up with conclusions and suggestions for solution.

INTRODUCTION TO THE ORGANISATION

This part of the study will briefly describe Undersecretariat of Custom Services (GM).

Historical Development and Functions

GM is one of the oldest and well-rooted institutions within the country. Its history dates back to 1861, to the Ottoman times. It was established as an independent authority which was directly linked to the Prime Ministry of the time, under the name of "Rüsumat Emaneti". At the beginning of the 20th century, its independent status was demolished and was united with the Ministry of Finance.

In the Republican Period, it has become a ministry, united with the Tobacco and Alcohol Authority, in 1931. In 1983, the Ministry of Customs was united with the Ministry of Finance, under the name of the Ministry of Finance and Customs. Through the Law 485, enacted in 1993, the organisation reached its current status. It has been a dependent of Prime Ministry, while actually governed by a minister without portfolio.

Mandates, responsibilities and functions of GM are as follows:

- a. To help the preparation of custom policies of the state and to implement it.
- b. To implement the Customs Law and all other related national and international legal framework
- c. To help the determination of custom tariffs and to collect all kinds of custom duties and tariffs
- d. To check and control all humans, properties and vehicles which come to custom offices and gates of national borders
- e. To provide custom services in an efficient and effective manner
- f. To collect custom statistics and to analyse them
- g. To protect all properties in customs under determined norms and regulations
- h. To prevent all kinds of smuggling.

GM controls a significant item of national revenues. About 20% of taxation revenues (by 2007, 26,301 billion Turkish Liras), are collected by GM. The budget assigned to GM was nearly 234 million Turkish Liras in 2008.

Technological Infrastructure

GM devotes great efforts to utilise information and communication technologies in order to accelerate the speed of decision-making processes and to increase effectiveness and efficiency within the organisation. The organisation have nearly completed its automation process and tries to further develop its information and communication infrastructure, particularly since 2003. By the end of 2007, the organisation has 8412 PC computers, 343 laptop computers and 128 photocopying machines. GM has also initiated a number of special projects, all aim at utilising more information technology in custom services and making service provision more efficient.

Organisational Structure

The Undersecretary is the most senior public official in the organisation and is assumed to manage GM in accordance with legal framework and government programs as well as to provide coordination between his/her organisation and other stakeholders in service provision. The Undersecretary is accountable to the minister about activities, accounts and policies of the organisation. Three vice-undersecretaries help the general director in managing and coordinating both central and line units of the organisation. The central headquarters of GM is composed of 5 main service units, 5 advisory and inspection units and 5 assisting units.

Main service units of GM are General Directorate of Customs, General Directorate of Customs Protection, General Directorate of Customs Control, General Directorate of the Revolving Capital Affairs (TASİŞ) and General Directorate of European Union and Foreign Relations.

Advisory and inspection units of the central headquarters of GM are the Inspection Council, Internal Auditing Unit, Office of Legal Advisors, Advisors to the Undersecretary and Strategy Development Department.

Assisting units of the central headquarters of GM are Human Resources Department, Training Department, Administrative and Financial Affairs Department, Communications and Electronic Department and Office of Civil Defence Experts.

The line units of the GM are composed of 18 Customs and Protection Regional Directorates, 146 Customs Directorates, 92 Customs Protection Directorates and 4 TASİŞ Regional Directorates

Personnel Structure

The total number of employees within both central and line units of GM is 8919. 1444 personnel work in central units of the organisation, while 7013 in line units in various parts of the country and 462 in revolving capital units. On the other hand, while 2498 positions are still empty, only 65 new positions have been filled in the last 3 years (1070 personnel have left the organisation for various reasons and 1135 new recruitments have been received).

Although the workload within the organisation have rapidly increased in the 5-6 years because of positive developments in foreign trade of the country, total number of employees have not increased to that extent. Human resource plans made by GM show that, total number of employees should increase to the level of 11.200 in order to deliver custom services in an efficient and effective manner.

However, the ratio of university graduates within the current human resources have been very positive, in that about one third (66%) of the existing personnel are university graduates. Within the regional directorates of customs and custom protection services, total number of employees are 7013 (5671 are male and 1342 are female).

The International Context

The GM works not only within the Turkish legal and cultural context but also within an international context. Before moving to the findings of the research it is worth noting what expectations the World Customs Organization (WCO) -the leading organization about customs in the world – may have from the GM. WCO originated from the Custom Co-operation Council (CCC). Thirteen European countries decided to set up a study group on the possibility of establishing one or more inter-European Customs Unions based on the principles of the General Agreement on Tariffs and Trade (GATT) in 1947. Afterwards, the Study Group set up two committees: Economic Committee and Customs Committee. The Economic Committee was the predecessor of the Organization for Economic Co-operation (OECD) and the Customs Committee which predecessor of the Customs Co-operation Council (CCC) in 1948.

The Custom Co-operation Council was formally established by the Convention in 1952, and the Custom Co-operation Council entered into force on 4 November 1952 as an independent intergovernmental body whose mission is to enhance the effectiveness and efficiency of customs administrations. The Custom Co-operation Council adopted the working name World Customs Organization (WCO), to more clearly reflect its transition to truly global intergovernmental institution in 1994. Recently, the WCO represents 174 Customs administrations across the globe that collectively process approximately 98% of the world trade. The WCO is the only international organization with competence in customs matters.

WCO is particularly noted for its work in areas covering the development of global standards, the simplification and harmonization of customs procedures, trade supply chain security, the facilitation of international trade, the enhancement of customs enforcement and compliance activities, anti-counterfeiting and piracy initiatives, public-private partnerships, integrity promotion, and sustainable global customs capacity building programs. For instance, WCO adopted the International Convention on Simplification and Harmonization of Customs procedures (Kyoto Convention) and the Convention was revised in 1999. The convention has the vital importance to harmonize and standardize the customs all over the world. WCO also try to develop ethical standards and values among members. For this reason, the WCO set up the Integrity Sub-Committee. In addition, WCO accepted Arusha Declaration concerning about good governance and integrity in Customs in 1993 and revised the declaration in 2003 which is the basic document regarding the custom ethics in the world.

Besides, in order to prevent different ways of corruptions, improprieties and irregularities, the Revised Kyoto Convention of 1999 adopted new principles; these are:

- a. Transparency and predictability of customs actions;
- b. Standardization and simplification of the goods declaration and supporting documents;
- c. Simplified procedures for authorized persons;
- d. Maximum use of information technology;

- e. Minimum necessary customs control to ensure compliance with regulations;
- f. Use of risks management and audit based control
- g. Coordinated interventions with other border agencies;
- h. Partnership with the trade

The principles above show the way of prevention about non-ethical behaviour at custom services all over the world. Arusha Declaration concerning good governance and integrity in customs in 1993 and the Revised Arusha Declaration of 2003 accepted basic principles for reduction of corruption and other forms of non-ethical practices. These principles are:

1. Leadership and Commitment: The prime responsibility for corruption prevention must rest with the head of customs and the executive management team.

2. Regulatory Framework: Customs laws, regulations, administrative guidelines and procedures should be harmonized and simplified to the greatest extent possible so that customs formalities can proceed without undue burden.

3. Transparency: Customs clients are entitled to expect a high degree of certainty and predictability in their dealings with customs. Customs laws, regulations, procedures and administrative guidelines should be made public, be easily accessible and applied in a uniform and consistent manner.

4. Automation: Automation or computerization of customs functions can improve in efficiency and effectiveness and that can remove many opportunities for corruption.

5. Reform and Modernisation: Corruption typically occurs in situations where outdated and inefficient practices are employed and where clients have an incentive to attempt to avoid slowing down or burdensome procedures by offering bribes and paying facilitation fees.

6. Audit and Investigation: The prevention and control of corruption in customs can be assisted by the implementation of a range of appropriate monitoring and control mechanisms such as internal check programmes, internal and external auditing and investigation and prosecution regimes.

7. Code of Conduct: A key element of any effective integrity programme is the development, issue and acceptance of a comprehensive code of conduct which sets out in very practical and unambiguous terms the behaviour expected of all customs personnel.

8. Morale and Organisational Culture: Corruption is most likely to occur in organizations where morale or 'esprit de corps' is low and where customs personnel do not have pride in the reputation of their administration.

9. Human Resource Management: The implementation of sound human resource management policies and procedures plays a major role in the fight against corruption in customs.

10. Relationship with the Private Sector: Customs administrations should foster transparent and productive relationships with the private sector. Client groups should

be encouraged to accept an appropriate level of responsibility and accountability for the problem and the identification and implementation of practical solutions.

THE RESEARCH: METHODOLOGY

Basic steps of the research study are as follows: Literature review; collecting information about legal, institutional and procedural framework of the organisation; personnel survey and citizen survey.

A literature search about the current situation of custom services, recent reforms and improvements in custom service provision and ethical problems encountered in custom services in Turkey was conducted. Although the literature, to a limited extent, encountered about general problems of the custom service in Turkey, there were no particular scientific research on ethical issues in custom services up to now.

In addition, we collected information about administrative structure and service provision methods of the Undersecretary of Custom Services, as well as its legal and procedural framework. Particularly, the official web site of the organisation, its annual reports and the laws and decrees about custom services in Turkey has been investigated.

In order to get information about knowledge, consciousness and attitudes of the officials who work in directorates of customs and regional directorates of the organisation in 4 provinces as well as custom service using citizens particularly on such issues as strategies and quality policies of the authority, factors which are effective in determining the levels of misconduct and corruption in custom service provision and the role of ethical consideration in the decision-making in the organisation, two surveys were conducted, one for citizens and one for employees. The survey questions which are used in this research were developed by Ateş, Bağcı and Şen (2009). Pilot application of the surveys was made in the regional directorate of GM in Istanbul. In getting information about attitudes of employees and citizens, 5 scales Likert measurement system were utilised. In determination of number of survey sample, reliability and accuracy of research findings were taken as a restrictive factor. In surveys, a sample size which conforms to 95% reliability level and 5% error rate was targeted.

In February 2009, about 9000 personnel have been working in the directorates of customs. In this case, the sample size which conforms to 95% reliability and 5% error rates is maximum 400. However, taking into account the fact that the topic of the research is quite sensitive and some people would not be willing to participate in our surveys as well as the possibility that some employees would not be in workplace for various reasons at the time we conduct surveys, conducting 500 personnel and 750 citizen surveys were planned.

The surveys were conducted in March and April 2009 in 8 customs directorates and 2 regional directorates in 4 provinces, taking into account country-wide differences in custom service provision. The places where surveys have been conducted have been determined through a common work with representatives of GM. The places where surveys were conducted and reasons why these places were selected are shown below:

- ✓ Istanbul (Yeşilköy, Ambarlı and Halkalı Customs Directorates, as the greatest metropolitan city of the country and with most dense imports and exports
- ✓ Izmir as the main gate of the Aegean Region to the world, (Izmir Customs Directorate and Aegean Free Zone Regional Customs Directorate)
- ✓ Edirne, as the main gate to Balkans and Europe (Kapıkule Customs Directorate)
- ✓ Habur (in Şırnak Province), as the main gate to Iraq (Habur Customs Directorate and İpekyolu Customs Directorate, both dependent on Habur Regional Customs Directorate)
- ✓ In addition, Istanbul Regional Customs Directorate and Izmir Regional Customs Directorate, as main centers of decision-making in their region.

Although we encountered no major difficulties during the course of survey conducting, participation in employee survey were realised under the expected level, out of 500 distributed survey form, 270 were returned back. 251 of the survey forms were evaluated, leaving 19 blank forms out of consideration, as they were either blank or filled with major errors.

A similar problem was also encountered in the citizen survey, in that participation level was under the expected level. Some of the citizens who come to custom directorates or regional customs directorates were reluctant to fill the surveys by claiming that they are too busy or they feel that their work in can be negatively affected. Therefore, out of 750 survey forms, only 550 could be conducted. After an inspection of the forms, 32 were put out of consideration as they are not filled and 518 were analysed by using SPSS statistics program.

Originally, the present research was planned to include interviews with top managers of GM and representatives of custom advisors. However, interviews with top managers of GM could not be carried out because the office of Undersecretary declined our demand for interviews with top management, giving permission to only surveys in customs directorates and regional directorates of GM. As custom advisors are important stakeholders in custom service provision, they were also planned to be interviewed at the outset. However, since majority of the citizens who filled our survey were custom advisors, we concluded that their views are already taken through the citizen survey. Therefore, we have not conducted interviews with them.

THE RESEARCH: THE PROFILE OF SURVEY SAMPLE

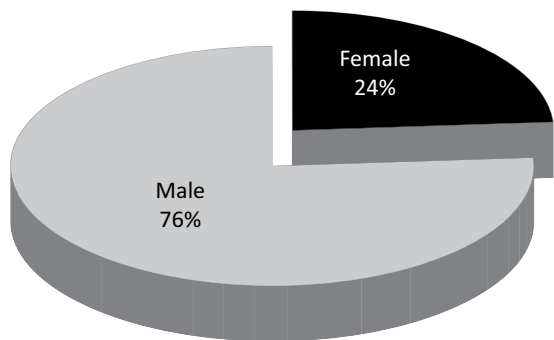
In the section of profile of survey sample, the findings on the demographic characteristics of the personnel working at custom directorates and the citizens using custom services, e.g. age, gender, level of education, occupation, working period, and the frequency of the custom service operations that citizens deal with are presented.

Profile of the Personnel

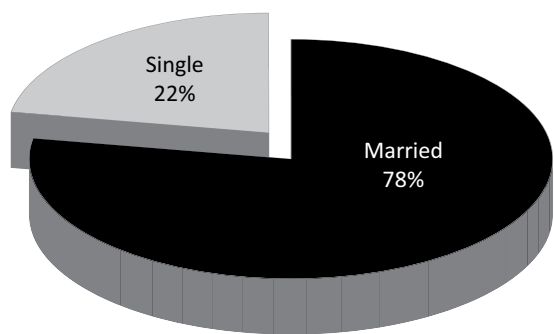
76% of the officials participated in the survey conducted in the custom directorates are male, while 24 are female.

In terms of marital status, 78% of respondents are married and 22% are single.

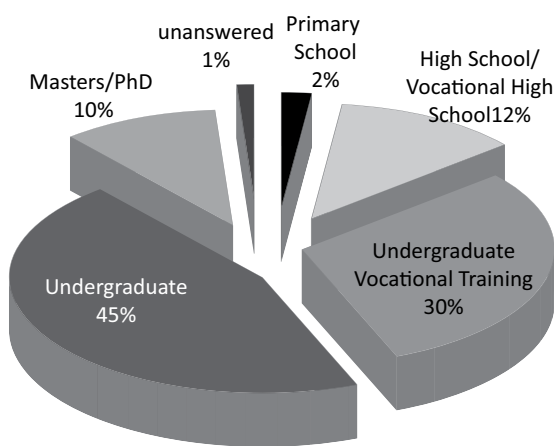
Above half of the respondents are university graduates. The ratio of those who have a primary school degree is quite low.



Graph 1: Gender



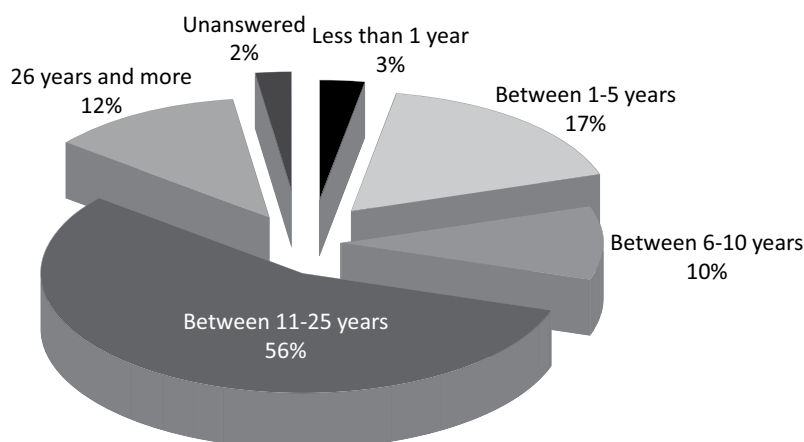
Graph 2: Marital Status



Graph 3: Education Level

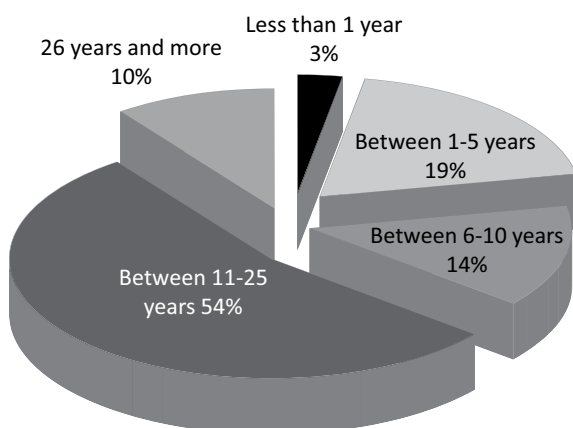
Effective and efficient administration of custom services requires employment of adequate and qualified personnel. Custom service personnel should have adequate knowledge of customs legal framework, import and export procedures, at least one foreign language and information technology. In recent years, GM has begun to employ those who have a four-year high school degree. This, in turn, has had a positive impact upon custom service provision. Although the number of university graduated personnel is quite high, due to the fact that faculties and vocational schools which these personnel were graduated do not generally cover the fields required by custom services, the institution has difficulty in hiring as much as necessary personnel equipped with adequate technical knowledge.

The 68% of the survey sample is composed of the experienced personnel whose length of service is 11 years or above. The ratio of those who have involved in public service recently or has an experience less than 5 years is 20%.



Graph 4: Length of Work in Public Service

Compared with the years worked in the public service, there is just a small difference in the length of services completed in the institution. The ratio of the personnel whose length of service is 11 years or above decreases 4 points and happens to be 64% and the ratio of those who have involved in public service recently or has an experience less than 5 years arises to 22%. This situation shows that, there is a very low amount of circulation to other public organisations from GM.



Graph 5: Length of Work in GM

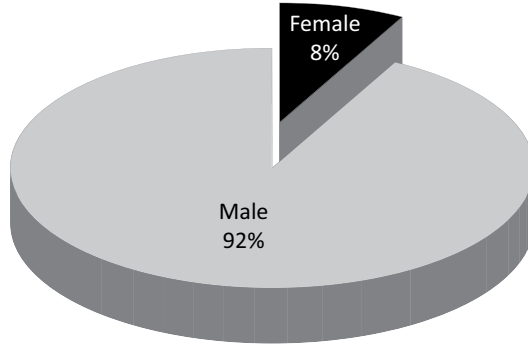
When compared the length of services in the public sector with that of in the GM, it is seen that the personnel circulation in the institution is quite low. In other words, lengths of work in the organisation and in public service suit to some extent. It also shows that, a great majority of custom service personnel start their career in GM and stay with the same organisation.

Table 1: Length of Work in Public Service and in GM: A Comparison

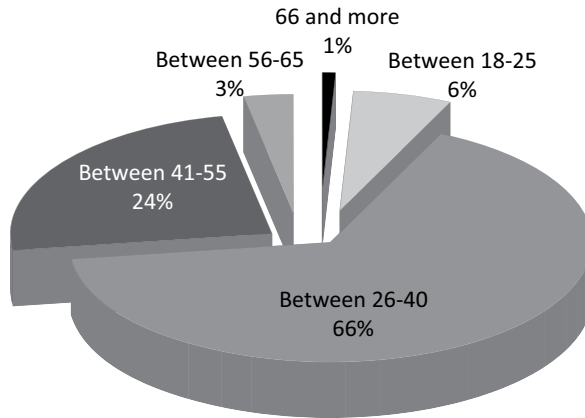
			Length of work in GM				
			Less than 1 year	1-5 years	6-10 years	11-25 years	26 years and more
Length of work in public service	Less than 1 year	Number	6	1			
		%	85,7	2,1			
	1-5 years	Number		41		1	
		%		87,2		,7	
	6-10 years	Number		3	21		
		%		6,4	63,6		
	11-25 years	Number	1	1	10	130	
		%	14,3	2,1	30,3	97,0	
	26 years and more	Number		1	2	3	25
		%		2,1	6,1	2,2	100,0
	Total	Number	7	47	33	134	25
		%	100,0	100,0	100,	100,0	100,0

Profile of the Citizens

92% of the citizens participated in the survey are male while only 8% are female. 66% of the citizens are 26-40 ages group. Next, the 41-55 ages group comes with the ratio of 24%. It means that a majority of the citizens who use custom services are in the middle age group.

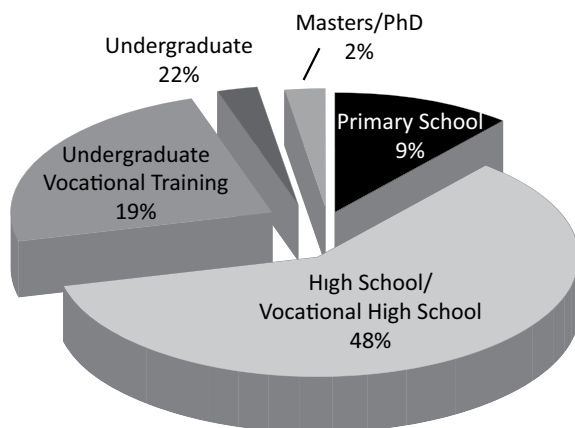


Graph 6: Gender Distribution of Citizens



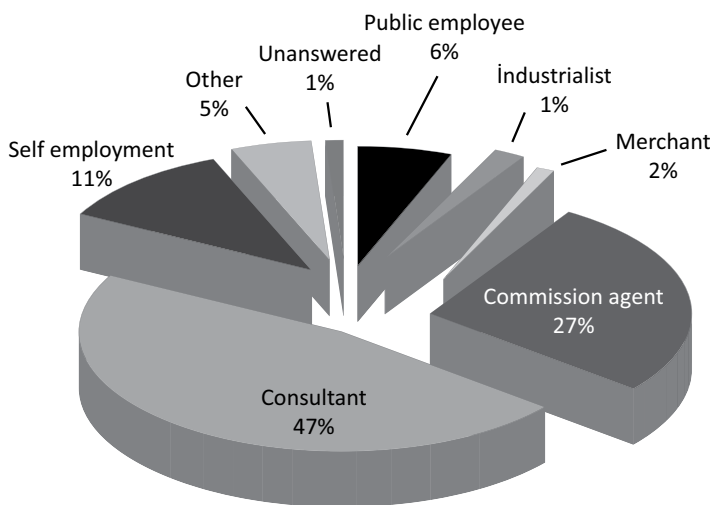
Graph 7: Age Distribution of Citizens

In terms of the level of education, the majority of the citizens who carry on actions with the custom directorates (48%) have a degree of high school or vocational school. University graduates come next (41%).



Graph 8: Citizens' Level of Education

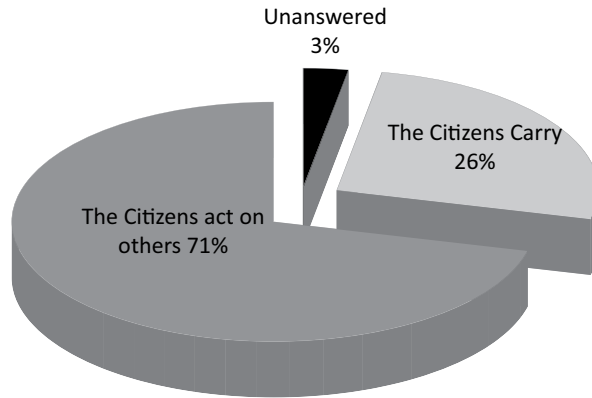
When the occupational distribution of the citizens are considered, the citizens who are “mediators” take the first rank (47%), and “custom advisors” follow them (27%). In fact, mediators here are to a great extent personnel who work for custom advisors. Therefore, custom advisors comprise a great majority (74%) of the citizens who use custom services.



Graph 9: Occupational Distribution of the Citizens

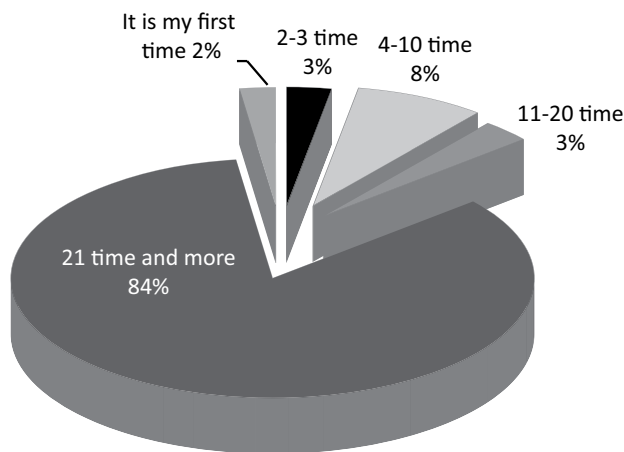
While only 26% of the citizens carry on their own actions in custom directorates, 71% of the citizens act on others' behalf. From these findings, it might be deduced that about every two persons among three are mediator or commissionaire (officially, custom advisor).

The ratio of those who carry on 21 or more actions in custom directorates almost reaches to 84%, support the view that mediators and custom advisors perform a great majority of actions in custom directorates.



Graph 10: Reasons Of Being in Custom Directorates

Only 2% of the citizens declared that he/she is performing transactions for the first time.



Graph 11: The Number of Actions Carried in Custom Directorates

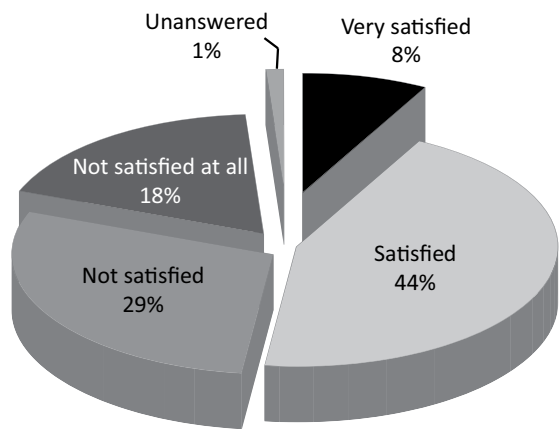
RESEARCH FINDINGS: PERCEPTIONS OF THE ORGANISATION

The most important reason for ordinary citizens to resort mediators in public services is the insufficiency of guidance and consultancy services. In this part, the proficiency of the guidance and consultancy services, measures against the discrimination, the state of the practices that do not comply with the equality principle and the proficiency of the physical conditions of custom directorates will be evaluated. This section looks at the organisation from these three general perspectives; what personnel think of the organisation, whether or not discrimination exists in the organisation, and to what extent the organisation providing information for the public. These may set the context for possible ethical and non-ethical conduct.

Personnel Perceptions of the Organisation

For the elimination of non-ethical behaviours, and the formation of an administrative culture based upon ethics, personnel should be satisfied with their own occupation and personal and social image with respect to their occupation and institution. In this respect, personnels’ perception of the occupation and the image of the institution are primarily examined.

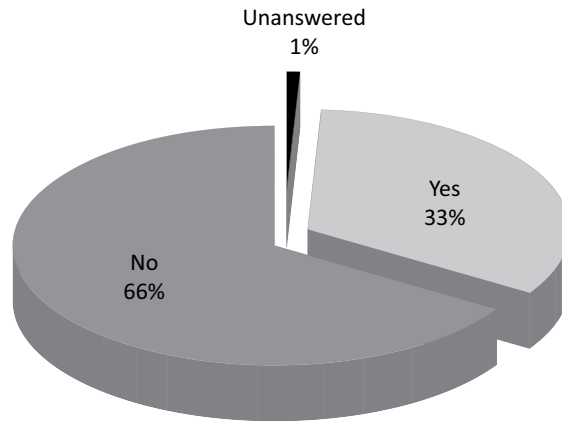
An important factor which keeps personnel from undertaking non-ethical behaviours is their respect and commitment to their organisation. In this regard, following question is addressed to the employees in custom directorates: “Are you pleased with working for this organisation?



Graph 12: Level of Satisfaction with the Organisation

52% of respondents claim that they are happy for working for GM. It means that majority of employees have a positive perception about GM.

On the other hand, whoever likes its profession and tries to protect the honor of his/her profession is anticipated to avoid non-ethical behaviours. Within this respect, the following question was addressed to the employees: “If you were in the position of choosing your profession again, would you prefer being a custom service employee?”

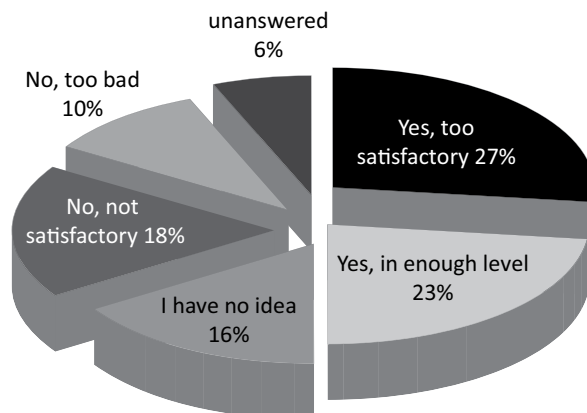


Graph 13: Personnel's Perception of Occupation

It is very alarming that 66% of the employees answered that question as "No". Furthermore, some of the personnel's not confining themselves with the answer "no" and writing on the survey form such phrases as "absolutely not", "never", "in no way", "recommend to none" shows that their level of discontentedness is very high. This seems to be a contradiction, as 52% of the employees showed their content with their organisation in the previous question. Taking together the answers to these two questions, one can assert that employees in custom directorates are happy with their organisation but not happy with their profession. This is an interesting finding which is worth further research.

Does Discrimination or Equality Exist in the Organisation

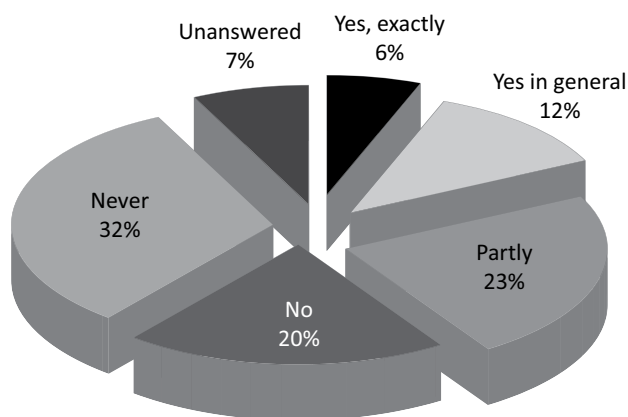
In order to get information about the current measures taken against discrimination and their effectiveness, following question was addressed to the employees in custom directorates: "What do you think about anti-discrimination measures (for women, ethnic groups and disabled persons etc) in your organisation? Are they in satisfactory level?"



Graph 14: Measures Against Discrimination And Their Sufficiency

Half of the respondents claim that measures are taken against discrimination and they are partially or completely satisfactory. However, as 22% of the personnel considering the measures as insufficient, this is an issue which require further consideration.

To get information about whether or not the institution, in present situation, treats all employees in congruence with the equality principle, following question was asked to the employees: "Do you think that rules on such issues as promotion, rotation and using houses provided by the organisation are applied to all personnel in equal manner in your organisation?"

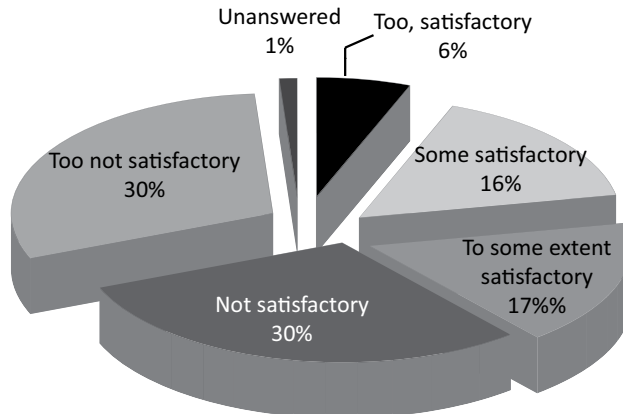


Graph 15: Equal and Just Implementation of Rules in Personnel Matters

More than half of the respondents (52%) assert that the institution does not treat all the personnel in compatible with the equality principle in such areas as promotion, rotation and distribution of the houses provided to employees by the organisation. The rest (41%) believes that the rules are applied to the personnel partially or completely in equal manner in the institution.

The Sufficiency of the Citizen Guidance and Consultancy Services

In order to determine how the employees perceive the sufficiency level of guidance and consultancy services, the following question was addressed to the personnel in the survey: "Does your workplace have user-friendly information boards and guidance leaflets for service users? If so, is it at a satisfactory level?"



Graph 16: The Level of the Informational Means for Service Users

Only 6% of the employees believe that information boards and guidance leaflets are satisfactory, while 30% insist that these are not satisfactory. According to 30% of the personnel, there is no such means in custom directorates. This answer indicates that information means and practices in custom directorates are under the satisfactory level.

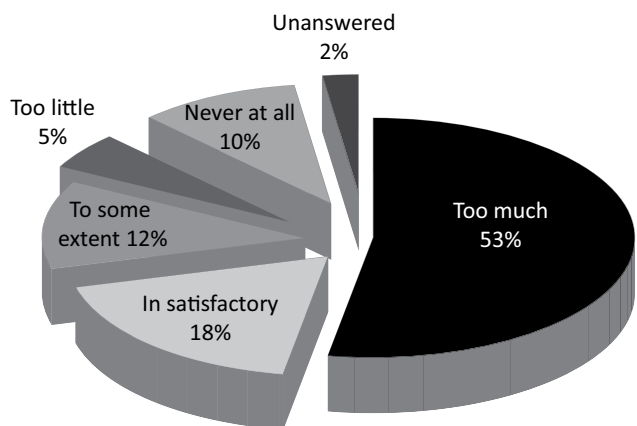
Likewise, researchers have observed during the implementation of the survey that the informative means and practices, and guidance and consultancy services in custom directorates are not quite sufficient. In some custom directorates, there are information boards and some printouts, containing information about custom service processes, fixed on walls and doors; but these are neither satisfactory nor do take the attention of citizens. User-friendly information leaflets, brochures, magazines, or bulletins were not seen at site visits of the researchers. In some centers, there are consultancy units at the entrances, but, again, they are also inadequate in many respects. As extensive information on the official web page of the institution appears confusing, citizens confront with difficulties in easily reaching the information they need. Because of the insufficiency of the guidance and consultancy services, citizens turn their steps towards mediators, even for the simplest processes and actions.

RESEARCH FINDINGS: THE ETHICAL IMAGE OF THE ORGANISATION

In this section, the ethical image of the organisation on the eye of employees and citizens will be considered.

The Ethical Image of the Organisation: Perspective of Employees

An organisation culture based upon ethics can be achieved as long as ethical behaviours are adopted by all employees. For the prevention of corruption and extension of ethical behaviours, managers are to be model for employees. In this regard, following question is addressed to the employees: "To what extent do your hierarchical supervisors and high level managers of the organisation give priority to preventing corruption and developing ethical practices?"



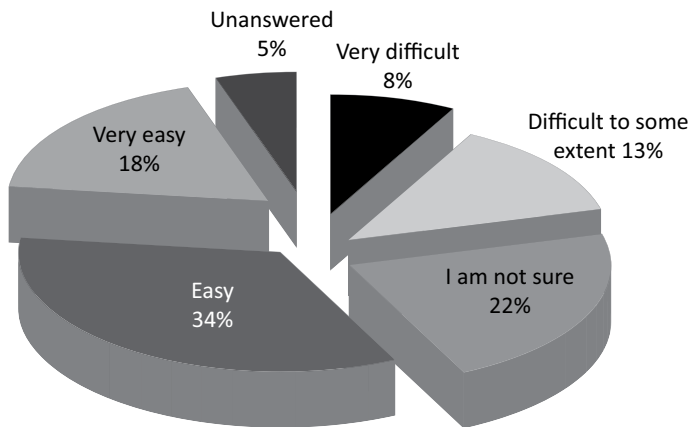
Graph 17: Priorities of Managers to Prevent Corruption and to Develop Ethical Behaviours

More than half of the employees (53%) think that managers give very much priority to preventing corruption and developing ethical practices. The ratio of those who believe that the efforts of managers are insufficient or very insufficient is not so inconsiderable (15%).

The Ethical Image of the Organisation: Perspective of Citizens

In the research, to determine the image of the organisation on the eye of the citizens, four questions are asked. First two questions aim at exposing the level of the non-ethical behaviours, and the latter ones intend to display the sufficiency of the measures that organisation and managers take against this phenomenon.

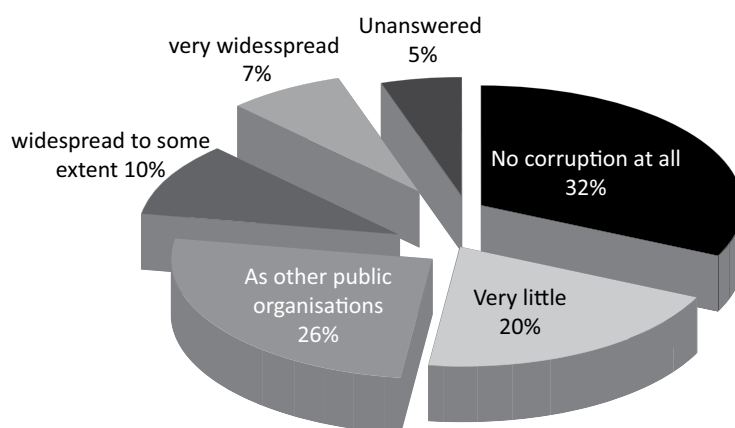
To determine prevalence level of the non-ethical behaviours in the organisation, first of all, following question is asked citizens: “Do you think that it is possible in this organization to get a job done without giving a bribe or providing a favour to a public official?”



Graph 18. Easiness of Getting a Work Done in Custom directorates without a Favour or a Bribe

52% of the citizens think that getting a work done in custom directorates without a favour or bribe is either "easy" or "very easy". 21% of the respondents assume that it is somewhat or very difficult. Those who believe that it is neither difficult nor easy constitute approximately 22% of the respondents.

In order to find out prevalence of the non-ethical behaviours, following question is addressed to the citizens: "In your opinion, to what extent does corruption widespread in local custom directorates?"

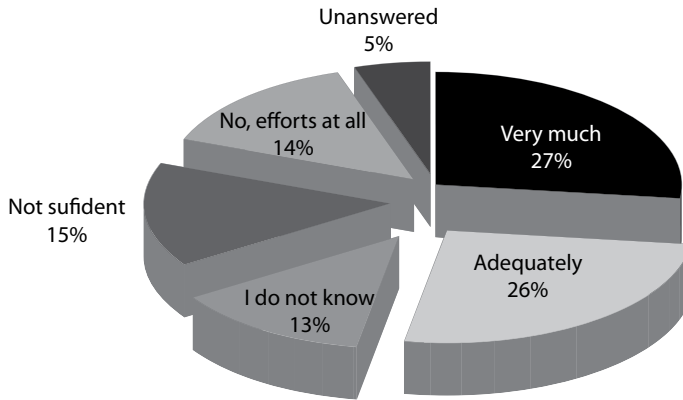


Graph 19: Prevalence of Corruption and Bribery in Custom Directorates

For 32% of the respondents, there is no corruption at all at the Custom directorates, for 20% it is very little, and for 26% it is as widespread as other public organisations. Only for 17% of the respondents it is widespread to some extent or very widespread.

When the responses given to both questions are compared, it is seen that respondents are consistent in terms of their replies. The ratio of those who think that getting a work done in Custom directorates without a favour or a bribe is either "easy" or "very easy" (52%) and the ratio of those who state that there is no corruption at all at the Custom directorates or it is very little (52%) are equal. Similarly, the ratio of those who think that conducting an action in custom directorates without a favour or bribe to some extent difficult (21%) and the ratio of those who assume that corruption is widespread as other public organisations or more (17%) are quite close to each other.

In order to get information about sufficiency of the measures that the organisation and managers take against this phenomenon, the following question was asked to citizens: "Do you think that GM devotes adequate efforts to prevent corruption and other non-ethical behaviours?"



Graph 20. Sufficiency of the Efforts of GM to Prevent Corruption and Other Non-Ethical Behaviours

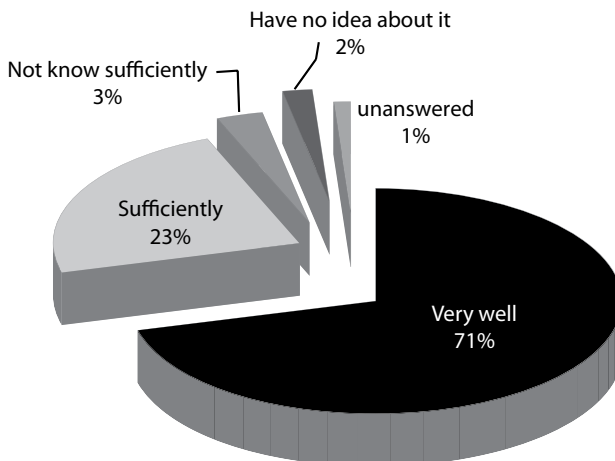
53% of the respondents believe that GM puts forth an adequate or very much effort, while 29% of the citizens think that it is “not sufficient” or “there are no efforts at all”.

RESEARCH FINDINGS: INDIVIDUAL PERSONNEL AND PUBLIC PERCEPTIONS OF ETHICS

In this section, ethics perceptions of employees and citizens will be explored.

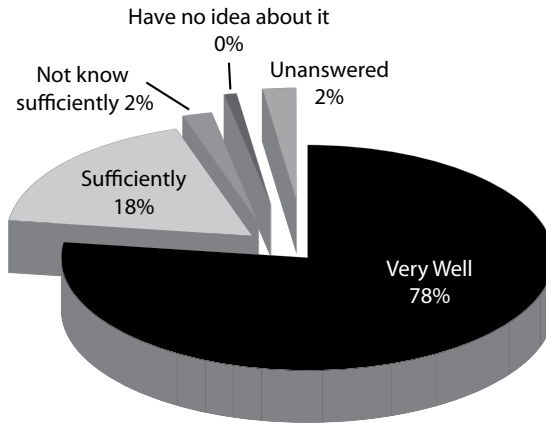
Employee’s Perception of Ethics

Employees are primarily asked to what extent they know the values and principles of the organisation, and the ethical principles that have to be complied with during the custom service provision.



Graph 21. GM Employees' Level of Knowledge on Values and Principles of the Organisation

94% of the employees claimed that they know the values and principles of their own organisation more or less, while 96% state that they know the ethical principles that have to be complied with during the custom service provision.

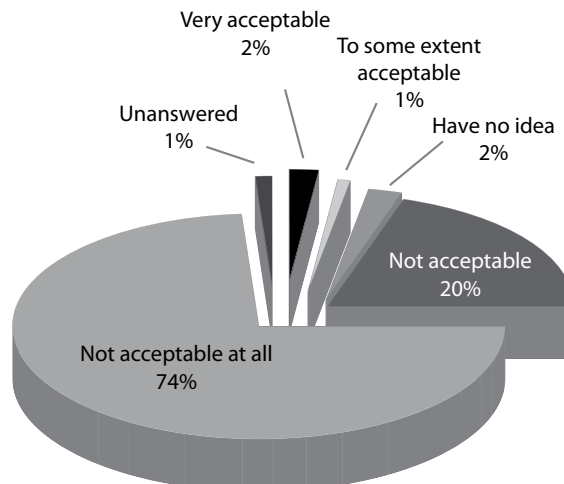


Graph 22. GM Employees' Level of Knowledge on Ethical Principles of Custom Service Provision

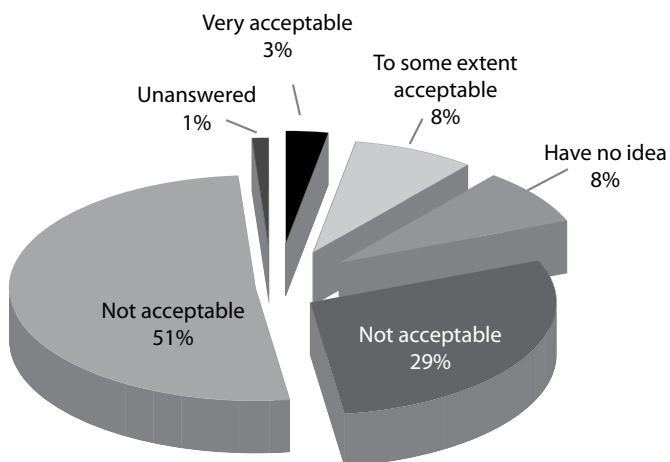
The ratio of the employees who confess their lack of knowledge about ethical values and principles of their organisation are only 5%. Furthermore, only 2% of the employees claim that they are unaware of ethical principles of their profession.

Then, in order to measure the employees' perception of ethics, they are asked whether they welcome some non-ethical actions or not. These are as follow:

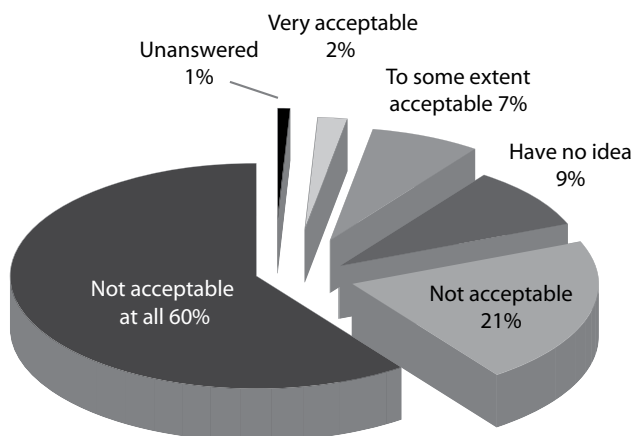
- Employees' demands for bribe or a favour in order to do their official work,
- Accepting gifts from citizens before work done,
- Accepting citizen gifts after work done,
- Accelerating custom work of relatives and friends,
- In the case of a promise of favour by custom service user, accelerating his/her processes by working after work hours.



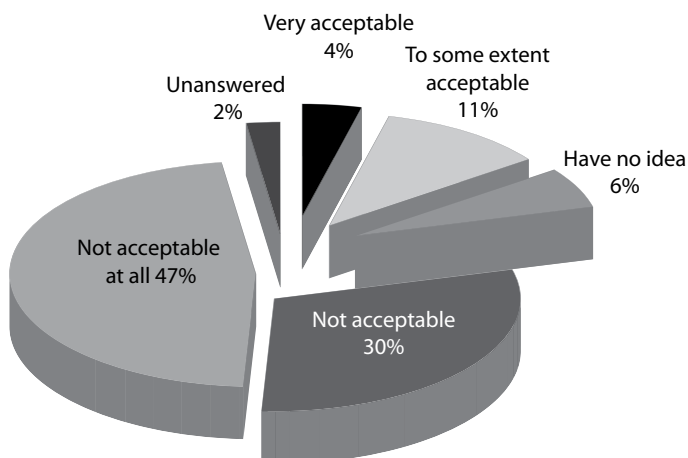
Graph 23. Employees' Demands for a Favour or Money in Return for Doing Their Work in Custom Services



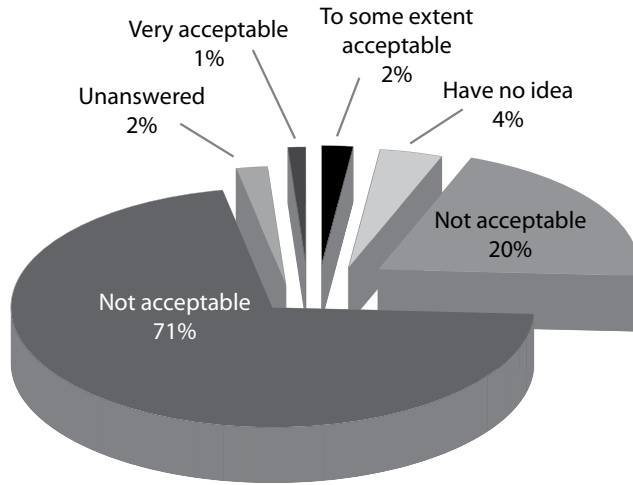
Graph 24. Accepting Gifts from Service User Citizens before Custom Service Processes



Graph 25. Accepting Gifts from Service User Citizens after Custom Service Processes



Graph 26. Accelerating the Actions of Relatives and Friends

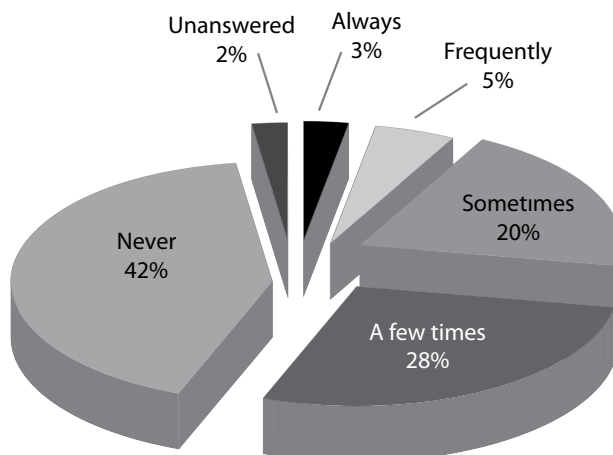


Graph 27. In the Case of a Promise of Favour by Custom Service User, Accelerating His/Her Processes by Working after Work Hours

Among the five non-ethical behaviours, the most unacceptable activity for the employees is demanding for a favour or money in return for doing their work (bribery) (94%). This is followed by accelerating citizens' work processes through working after work hours in return for a favour (81%), and accepting citizen tips after work done (81%). Then comes gift acceptance before the work has done (80%) and service favouritism (77%).

Among non-ethical behaviours, the one that is seen relatively most acceptable is "accelerating the actions of relatives and friends" (service favouritism) (15%). This is followed by "gift acceptance before the work has been done" (11%).

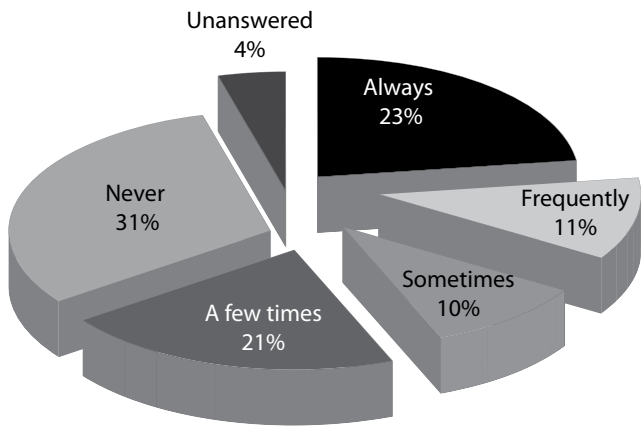
Next, in order to compare employees' perceptions of ethics and the actual state in workplaces, following question was asked to the employees: "In your workplace, have you ever been forced to do some things that you consider as non-ethical?"



Graph 28. Frequency of Employees to do Non-Ethical Behaviours

The findings suggest that 42% of the employees “never” do the behaviours which they feel non-ethical. The ratio of those who have to do such actions “seldom” and “sometimes” is 48% while 8% of the employees assert that they are to be forced “frequently” or “always” to do non-ethical behaviours.

In order to find out the attitudes of the employees towards informing the top authorities about the non-ethical behaviours, the following question was addressed to the employees: “Do you communicate a non-ethical behaviour of your colleagues or superiors to the top authorities of your organisation?”

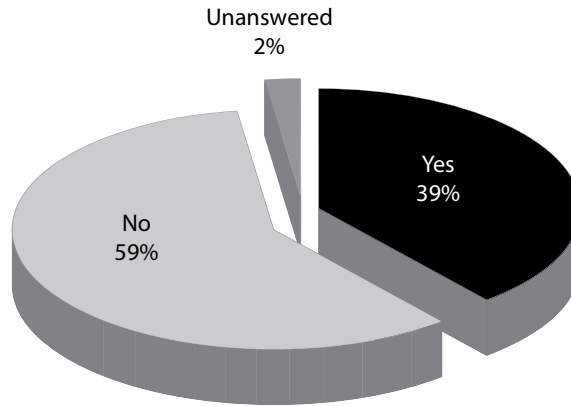


Graph 29. Frequency GM Employees to Communicate Non-ethical Behaviours to Their Superiors

31% of the employees reported that they never communicate non-ethical behaviours to authorities. The rest of the respondents (69%) expressed in varying degrees that they inform the top authorities about the non-ethical behaviours.

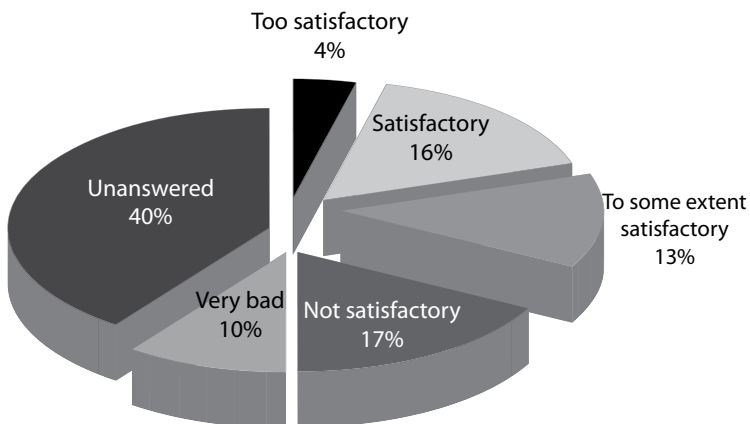
In Turkish administrative culture, such behaviour, communicating non-ethical behaviours to top authorities (whistle blowing), is not welcomed and the whistle blowers are frequently isolated in the community. In such a cultural environment, it is very difficult for an employee to decide to inform the non ethical behaviours of his or her colleagues, with whom he/she works together or in close relations, or those of his/her superiors who are in a position to take the decisions for him/herself. Taking this fact into account, more than half of the employees’ looking at such actions sympathetically is a considerable result.

Lastly, in terms of the perceptions of ethics, the employees are asked whether they have ever participated in in-service training about ethics, and if so, whether they think that it was satisfactory.



Graph 30. State of in-Service Training about Ethics

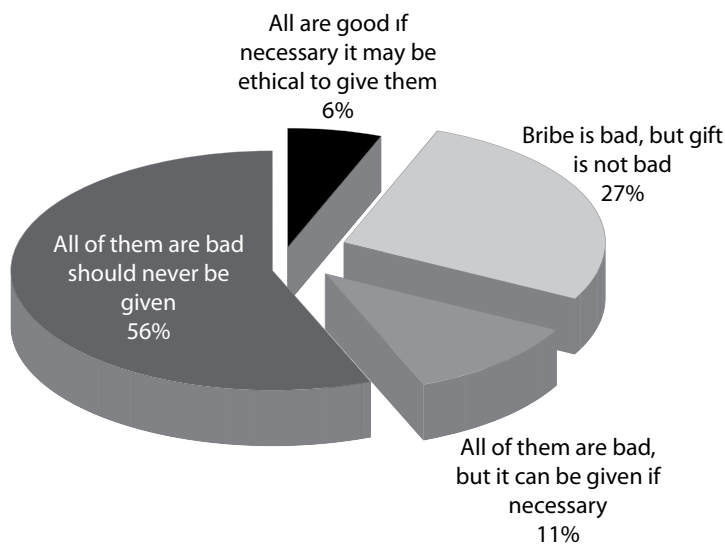
What has been understood from the responses is that 39% of the employees have taken an in-service education about ethics. This ratio is not sufficient for an institution where vocational ethics is of vital importance. Furthermore, only one third of the employees find their in-service training about ethics as satisfactory. Another issue which is worth to note is that 40% of the employees have not responded to that question.



Graph 31. Level of Sufficiency of in-Service Training about Ethics

Citizens’ Perception of Ethics

To determine citizens’ perception of ethics, first of all, a question comprising of four statements is addressed to the citizens about their thoughts concerning gift, baksheesh and bribe.

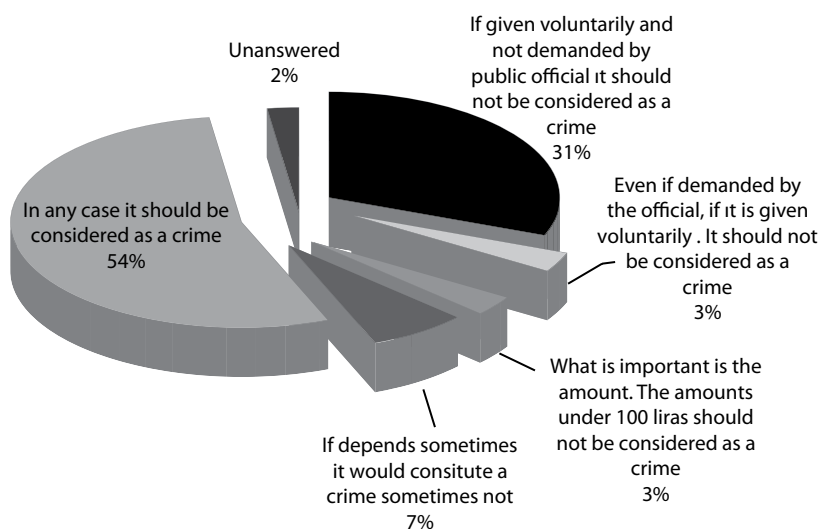


Graph 32. Views about Gift, Baksheesh and Bribery

A majority of the citizens (56%) believe that gift, baksheesh and bribe are all bad and should never be given. The ratio of those who think that all are good and if necessary, it may be ethical to give them is very low (6%). 11% of the citizens assume that all of them are bad, but they can be given if necessary. However, the ratio of those who see bribe as bad but gift and baksheesh as legitimate is quite high (27%).

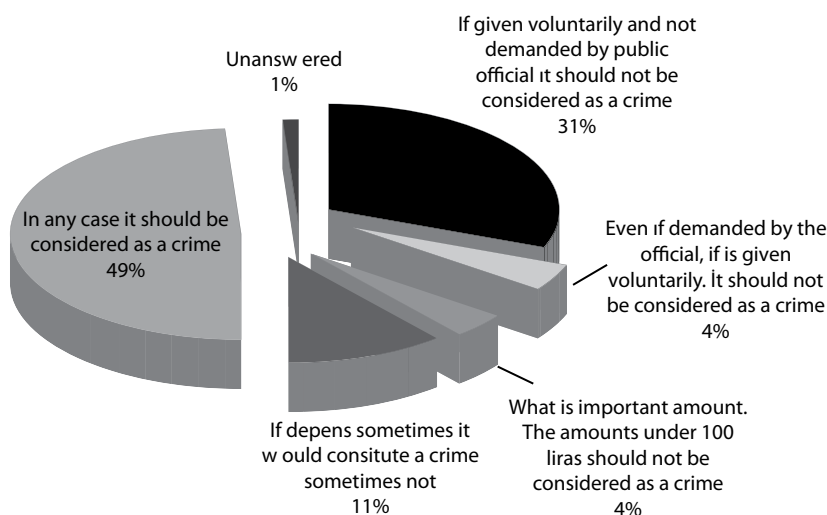
Secondly, the following question is addressed to the citizens: “Do you think that baksheesh to public officials which are given after the job done should be considered as a crime?”

More than half of the citizens (54%) state that in any case it should be considered as a crime. On the other hand, 31% of the respondents believe that if given voluntarily and not demanded by public official, it should not be considered as a crime.



Graph 33. Views about Baksheeshs

Similar answers were received for the question of "Do you think that gifts to public officials which are given before the job done should be considered as a crime?"; 49% of the citizens think that gifts given before the job done should be considered as a crime, while for 31%, if given voluntarily and not demanded by public official, it should not be seen as a crime.

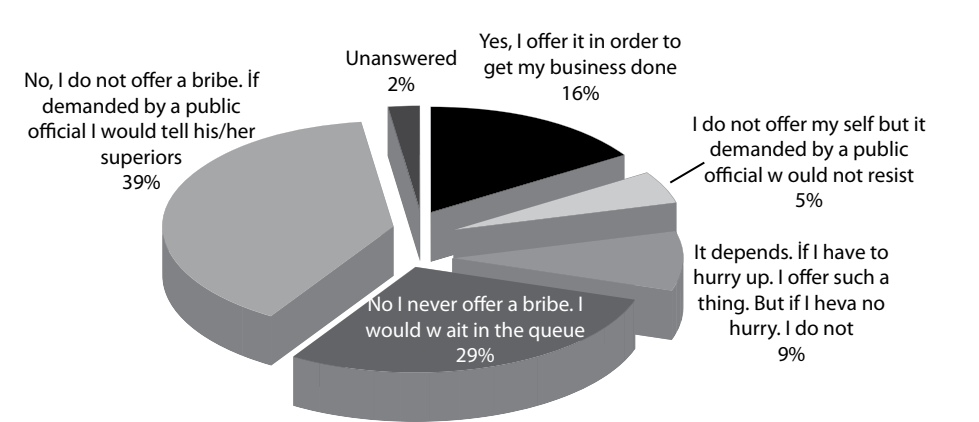


Graph 34. Views about Gifts

The last question asked for determining citizen perception of ethics is as follows: "If you feel that it would accelerate your work, would you offer an additional favour to employees?" In a sense, the replies to this question will increase the influence of the citizens on non-ethical behaviours confronted in the custom directorates.

A considerable majority of the citizens (68%) claim that they do not propose additional favour to employees to accelerate their own works. 39% of those who claim they do not propose an additional favour stress that if demanded by a public official, they would tell his/her superiors and 29% of those who do not propose an additional favour say that they would wait in the queue to complete their own procedures in normal timeframe.

The ratio of those who claim that they propose additional favour to employees in order to accelerate their own works is 16%. Additionally, 5% the respondents note that “I do not offer myself, but if demanded by a public official I would not resist”. And 9% of the citizens point out that “it depends, if I have to hurry up, I offer such a thing. But if I have no hurry, I do not”.



Graph 35. Proposing Additional Favour to Employees to Accelerate One’s Works in Custom Directorates

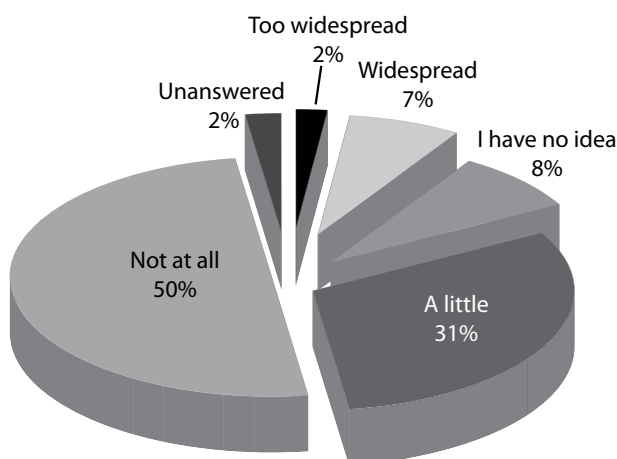
RESEARCH FINDINGS: PREVALENCE OF NON-ETHICAL BEHAVIOURS

In this part, to what extent non-ethical behaviours are prevalent in custom directorates will be considered from the perspectives of employees and citizens.

Prevalence of Non-Ethical Behaviours: Perspective of Employees

In the survey applied to the employees, some of the non-ethical behaviours that are listed and the respondents were asked for ranking these as “too widespread”, “widespread”, “I have no idea”, “a little”, or “not at all”.

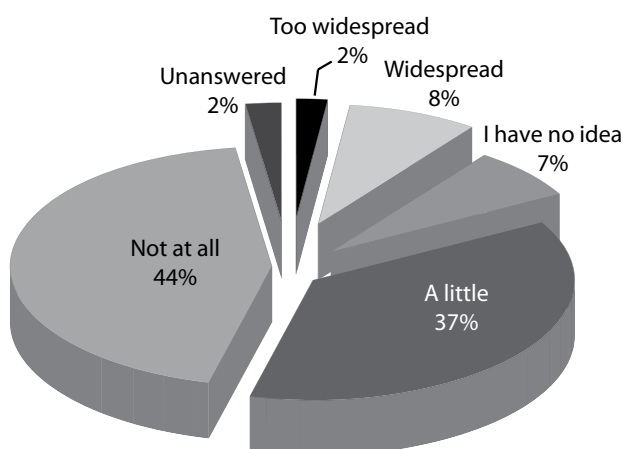
In order to find out citizens’ observation on to what extent “bribery” is prevalent in the organisation, the citizens are asked for ranking the prevalence of “getting benefit through unlawful actions or operations”.



Graph 36. Getting Benefit in Return for an Unlawful Operation

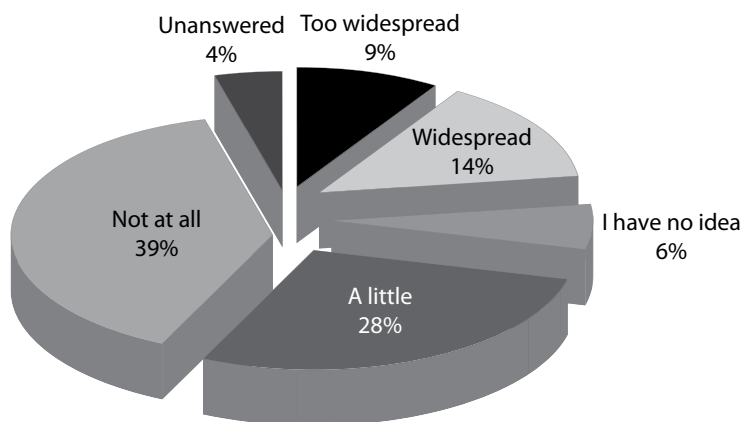
50% of the employees observe that getting benefit through making unlawful operations is never seen in the custom directorates. 16.9% of employees also think that such behaviours are seldom. The most important result is that 9% of the employees believe that bribery is widespread or too widespread in the organisation.

Within the framework of conflict of interest, employees are asked for rating to what extent two situations are prevalent. These are "accepting gifts or baksheeshs before or after a lawful custom service" and "allowing custom advisors and mediator to provide such materials as paper, printer cartridge and pen in the workplace".



Graph 37. Accepting a Gift or Baksheesh in Return for a Normal and Lawful

44% of the employees state that gift or baksheesh is not accepted in the custom directorates. 37% think that it is seen seldom, while for 10% of the respondents, gift or baksheesh is widespread in the Custom directorates.



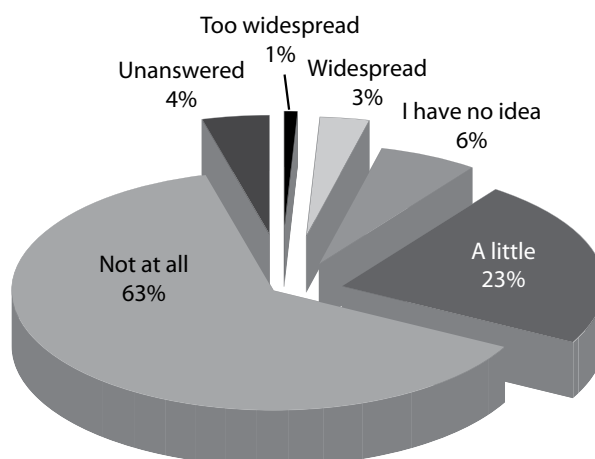
Graph 38. Provision of Office Commodities by Mediators

For 39% of the employees, office commodities such as pens, papers and printer cartridges are not provided by mediators. 28% think that such situations occur rarely, while 23% of the respondents state that provision of such materials by mediators is either widespread or too widespread.

According to Regulation on the Principles of Ethical Behaviour (Article 10), public officials should not misbehave to those who benefit from the service, neglect their work, perform double standard and be partial. In this context, the employees are asked what they think about the prevalence of following behaviours in custom directorates:

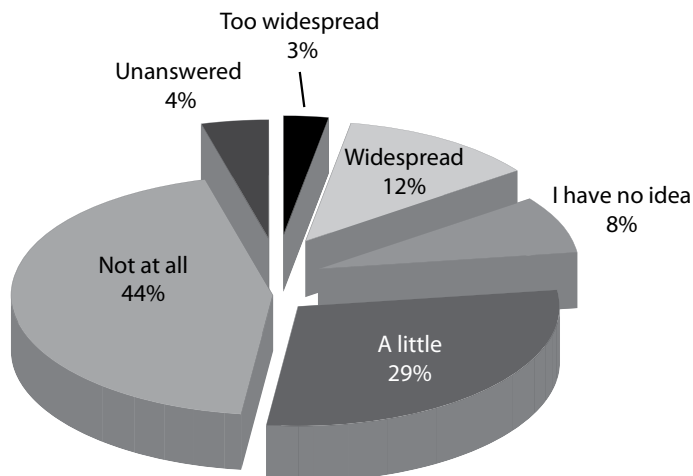
- Directing citizens to custom advisors and mediators to conduct custom service procedures,
- In order to make service users to feel fed up, presenting custom service procedure as too long and too difficult.

63% of the employees claim that “in order to make service users to feel fed up, presenting custom service procedure as too long and too difficult” is never observed in the organisation; while 23% state that it is seen rarely.



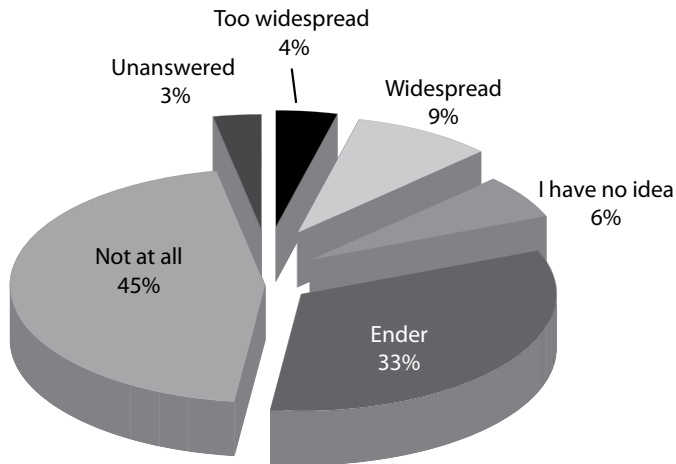
Graph 39. Presenting Custom Service Procedure as too Long and too Difficult to Handle in order to Make Service Users to Feel Fed Up

On the other hand, 44% of employees agree that "directing citizens to custom advisors and mediators to conduct custom service procedures" never happens in custom directorates. Only a small proportion (15%) accepts the existence of such behaviour in their workplace.



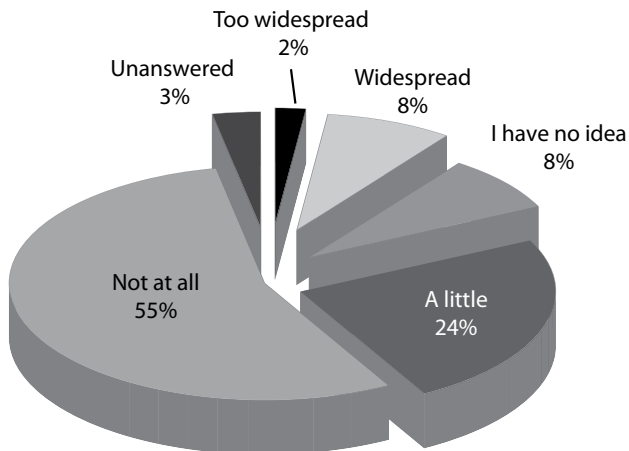
Graph 40. Directing Citizens To Custom Advisors and Mediators

Two questions were about what is known as "service favouritism", to what extent the behaviours of "discrimination against or favour for somebody for any reasons (relative, wife/husband, political view, friendship etc.)" and "giving priority to custom advisors and mediators in custom services" are widespread in custom directorates.



Graph 41. Discriminating Against or Favouring for Some Citizen Groups for Such Reasons as Political View or Being Relative and Friend

For the 45% of the employees, there is no “service favouritism” in the custom directorates. 33% of the respondents think that there is a little service favouritism, while 13% maintain that service favouritism is widespread in the organisation.

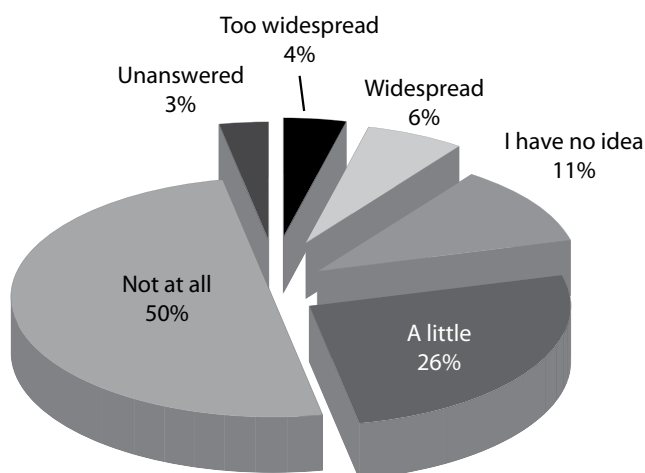


Graph 42: Giving Privilege or Priority to Custom Advisors or Mediators

More than half of the employees (55%) think that “giving privilege or priority to custom advisors or mediators” is never observed in the custom directorates, while 24% think that it is seldom and only 10% of the employees state that it is widespread or too widespread within the organisation. It is against the ethical principles for a public official to take advantage of his/her title, duty or authority (Circular on Ethics, article 14).

In Turkish public administration, despite the fact that it violates ethical principles and values, it is very common for retired employees to act as “mediators” under the name of contractor, commissioner, representative, expert, or petitioner. Former officials using the networks and status they acquired during their former duties provide privileges for third

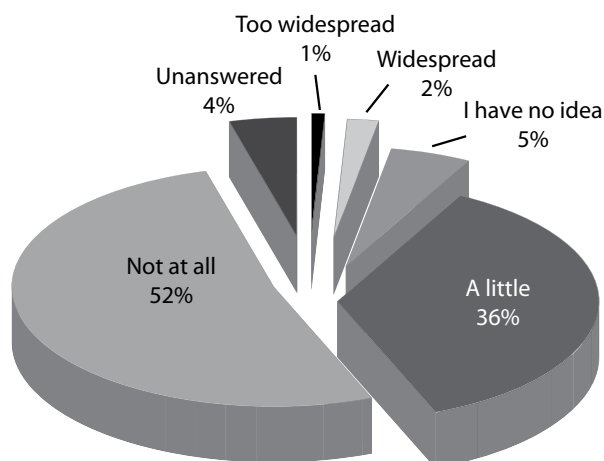
parties (Ateş, Bağcı and Şen, 2009). One question was about this issue - whether or not this behaviour is prevalent in custom directorates.



Graph 43. Making Former Public Officials Benefited from Public Services in a Privileged Way

50% of the employees do not believe that the people who have retired or left their public duties should benefit from public services in a privileged way or be treated in a privileged manner. The ratio of the employees who think that former employees are treated in a privileged manner is 36%.

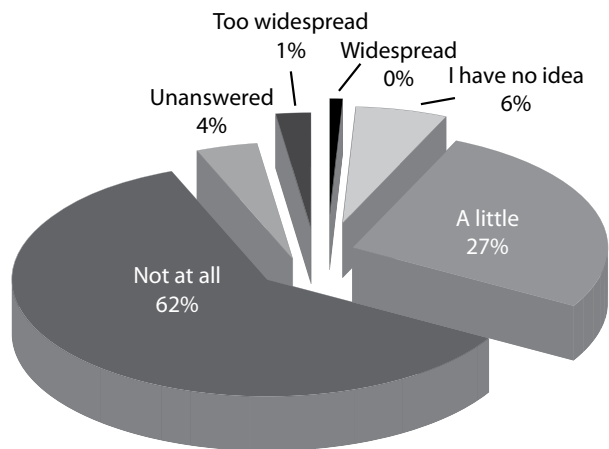
Another form of the corruption is peculation, which means use of public sources for personal interests by public officials. Therefore, another question was about to what extent "using public commodities such as photocopiers and printers for private purposes" is observed in custom directorates.



Graph 44. Using Public Commodities such as Photocopying Machines and Printers for Private Purposes

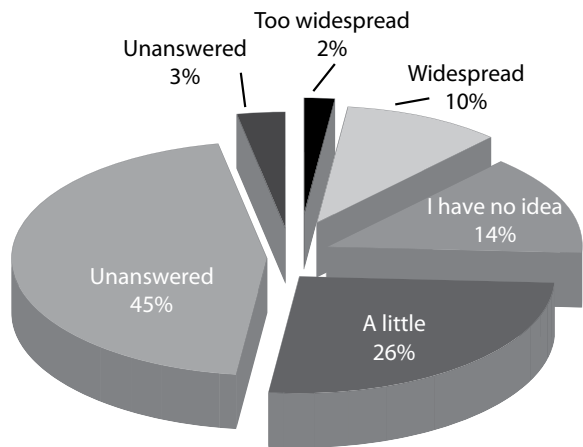
52% of the employees claim that such a situation is never seen, while 36% believe it is seldom and only for 3% of the respondents it is to some extent widespread.

A major issue of complaint by citizens from public officials is that they are not treated decently and respectfully. When asked whether there are cases of misbehaviour to citizens in their organisation, about two third of custom service employees declare that their service users are not treated badly. The ratio of those who think on the contrary is quite low.



Graph 45. Misbehaviour against Service Users

In previous pages of this report, a question addressed to employees about their attitudes towards informing the top authorities when they face a non-ethical behaviour have been evaluated. Most of the respondents in varying degrees have had stated that they communicate non-ethical behaviours to the top authorities. Now, the prevalence of “hiding faults of superiors or colleagues and not informing the superiors” is asked to the employees.



Graph 46. Hiding the Faults of Superiors or Colleagues

The responses to this question is similar to the previous one, in that 45% of the respondents believe that the faults and non-ethical behaviours of officials are not covered up. Those who think that such behaviours are widespread constitute 12% of the employees.

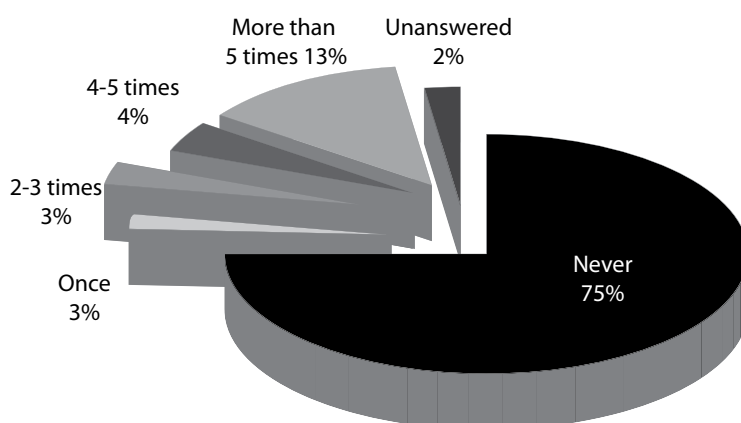
Prevalence of Non-Ethical Behaviours: Perspective of Citizens

The citizen survey also intends to explore how citizens consider the prevalence of non-ethical behaviours in Custom directorates. Unlike the survey of employees, non-ethical behaviours are not listed but three questions are addressed to the citizens in order to find out the prevalence of, ways of and volume of getting unlawful favours or gains.

It is important to note an important point before dealing with the questions and findings. Even though it is stated to the respondent that the information about the identities of respondents as well as their private life is not asked in the survey and the private data of respondents participated in this survey will not be shared with any other person or organization, citizens might be reluctant to express their real opinions about the questions due to three reasons.

Firstly, giving bribe or a gift to a public official in order to get a favour is a crime under the Criminal Code. Both the one who gives and the one who accepts bribe are guilty. Secondly, bribery is committed secretly between the parties, and the rule of secrecy is observed as strictly as possible. The ones who involve in the corruption do not easily declare such events. Thirdly, some citizens believe that if they give negative responses in the survey, this may hinder their later processes. These are frankly expressed by some citizens during the survey conducting process.

To find out the prevalence of bribe, gift and baksheesh in custom directorates from the perspective of the citizens, following question was asked: "Have you ever given a bribe or unlawful payment to a public official in order to get your actions done or to accelerate your procedures?"



Graph 47. Prevalence of Bribery and Unlawful Payment

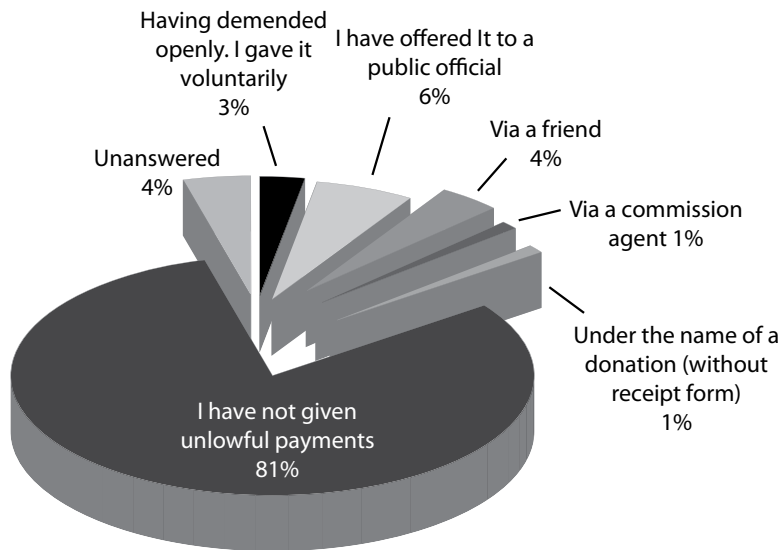
A great majority of the citizens (75%) stated that they have never given an unlawful payment to a public official so far. The proportion of those who assert that they have given one or more unlawful payments is 23%.

Table 2. Frequency of Unlawful Payment According to The Reasons of Being in Custom Directorates

			The frequency of giving unlawful payment					TOTAL
			Never	Once	2-3 times	4-5 times	More than 5 times	
The reason for being in Custom Services	For my own business	Frequency	102	4	-	-	22	128
		%	79,7	3,1	-	-	17,2	100,0
	For the business of others	Frequency	280	12	14	18	40	364
		%	76,9	3,3	3,8	4,9	11,0	100,0
	TOTAL	Frequency	382	16	14	18	62	492
		%	77,6	3,3	2,8	3,7	12,6	100,0

In the cross table above, the reason for being in the Custom Services and the frequency of giving unlawful payment are compared. As shown, 23% of those who have come to the service on the name of another person have given one or more unlawful payment to the employees. This ratio has declined to 20,3% when it comes to those who have been present for their own business. Similarly, 11% of those who have come to the service on the name of another person have given more than five unlawful payments while this ratio is 17.2% for the ones who are there for their own actions.

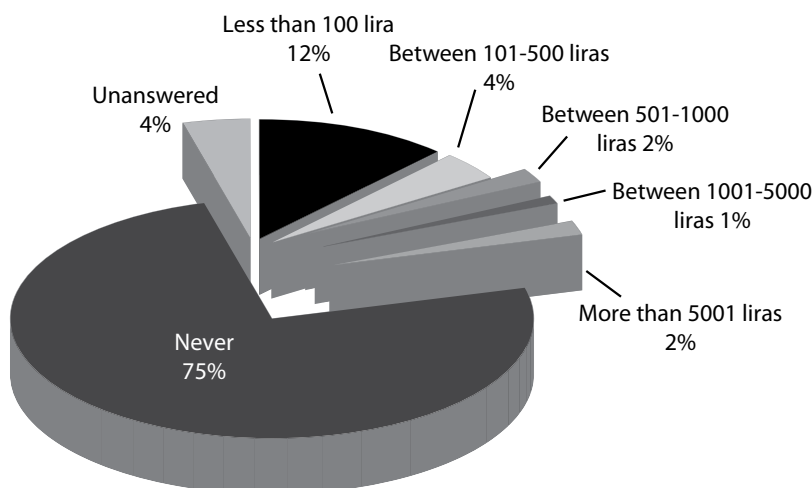
The citizens were further asked in which way such a payment is realized.



Graph 48. Methods of Giving Unlawful Payment

6% of the surveyed citizens confessed that they made an unlawful payment or offered such a payment to a public official for accelerating their procedures in custom directorates. 3% have stated that such a payment was demanded openly, and they have given it voluntarily. The ratio of those who have given an unlawful payment via custom advisors is 1%.

Lastly, the question about the amount of the unlawful payment is directed to the citizens.



Graph 49. Amount of the Unlawful Payment

The findings suggest that, the amount of the unlawful payment is generally (12%) lower than 100 Turkish Liras (For a period of March to May of 2009). The ratio of those who state that they have given a payment between 101-500 Turkish Liras is 4%. And the ratio of those who assert that they give an amount over 500 Turkish Liras is 5%.

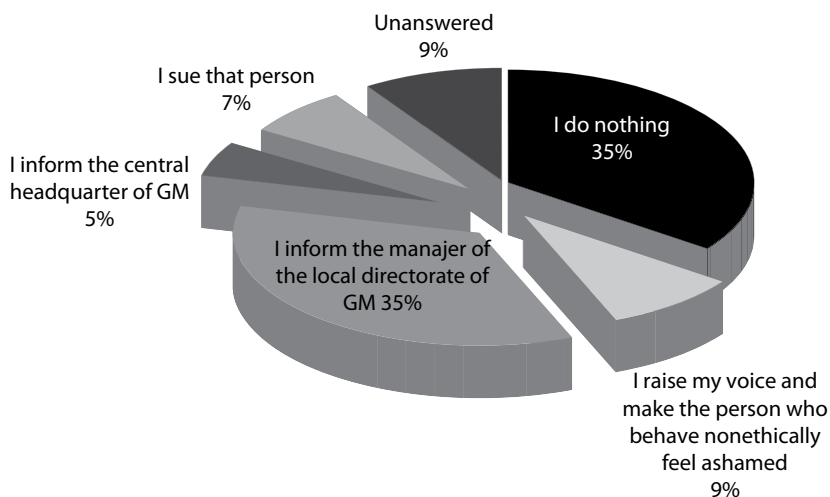
Taking the last two questions together, those who have not made an unlawful payment constitute an overwhelming majority (81%). However, as most of the custom service users are "professionals of custom services" (custom advisors or mediators who work on the name of custom advisors) who deal with custom service employees in many times every day, they might tend to hide what is really happening on the field.

RESEARCH FINDINGS: ATTITUDES AGAINST NON-ETHICAL BEHAVIOURS IN CUSTOM SERVICES

In this part, the attitudes of citizens and GM towards non-ethical behaviours in the custom services are evaluated.

Attitude of Citizens towards Non-Ethical Behaviours

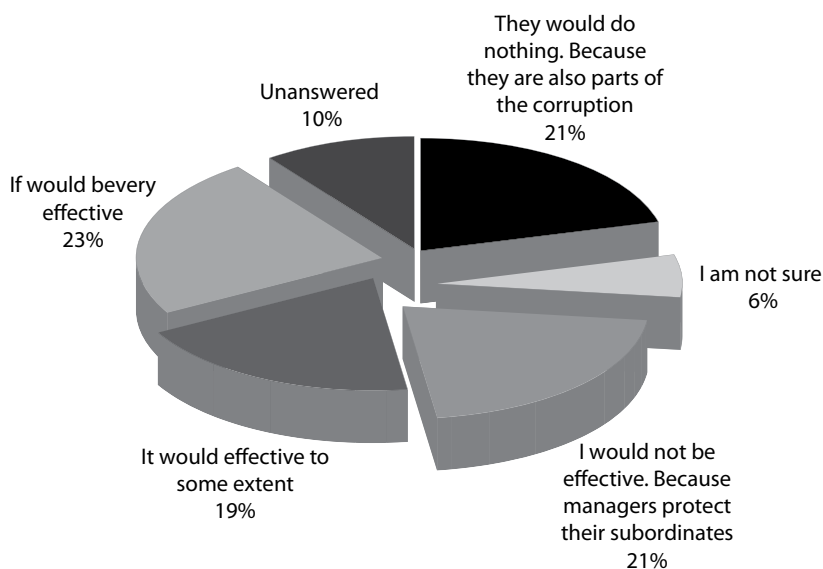
To measure the attitudes of citizens towards non-ethical behaviours, following question is addressed to them: "If you encounter a non-ethical behaviour or a non-ethical proposal in a custom directorate, what would be your reaction?"



Graph 50. Reactions against Demands of Unlawful Favour or in the Case of Encountering a Non-Ethical Behaviour

The findings suggest that, about half of the citizens (35%) are inclined to forward their complaints to the manager of the local custom directorate. About one third of the citizens (35%) state that they do nothing. 5% prefer to inform the central headquarter of GM. And the ratio of those who prefer to raise their voice and make the person who behaves non-ethically feel ashamed is 9%.

Then, the following question was asked to the citizens: "In your opinion, how effective would be to inform the managers of the institution about non-ethical behaviours you have encountered?"



Graph 51. Effectiveness of Complaints

23% of the citizens claim that it would be effective because managers fear of reactions. The ratio of those who think that complaints would be effective to some extent is 19%. While 21% of the citizens state that the complaints would not be effective because employees cannot do anything without the information of managers, 6% of the citizens maintain that it would be ineffective because managers protect their subordinates.

RESEARCH FINDINGS: REASONS FOR NON-ETHICAL BEHAVIOURS

In both surveys, some questions are addressed to employees and citizens about the reasons for non-ethical behaviours in custom directorates. The replies to questions in this section would be very useful for policy-makers in their efforts at finding solutions for the identified problems here.

Reasons for Non-Ethical Behaviours: Views of Employees

In the employee survey, employees are asked for ranking each of the 18 variables consisting of statements about the reasons for non-ethical behaviours as "very relevant", "relevant", "I have no idea", "not much relevant", or "not at all".

When the responses of "relevant" and "very relevant" are considered together, the factors that more than 50% of the employees observe among the non-ethical behaviours would be listed as follow:

- Insufficiency of social and financial rights of Custom service employees, relative to other organisations (68%),
- Low level of salaries (68%),
- Overload in Custom service workplaces (63%),
- Employees have to sign documents which require too much responsibility (59%).
- Inappropriateness of work environment (58%)
- Citizens push for their work done as soon as possible without a tendency to wait in queue (52%),

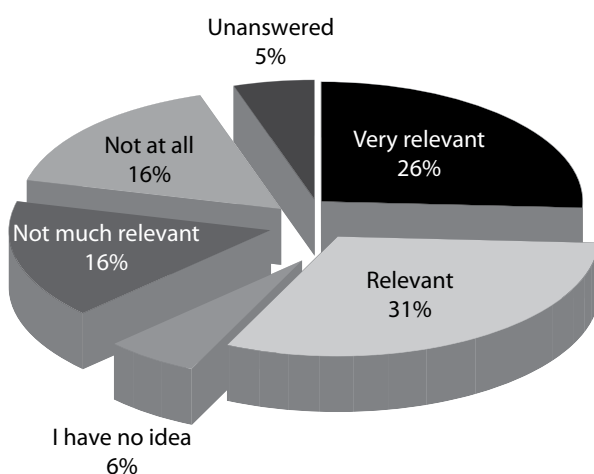
On the other hand, following factors are, for less than 50% of the employees, have an influence on non-ethical behaviours:

- Negative image of the organisation in public opinion to behave people in the same direction (42%)
- Political pressures and influences (41%)
- Insufficient internal communication in the organisation (40%)
- Prevalence of such cultural habits of "baksheesh" and gifts" in society (39%)

- Citizens' encouragement of non-ethical behaviours in order to get their unlawful demands done (37%),
- Existence of custom advisors and mediators (37%)
- Insufficiency of legal framework to prevent non-ethical behaviours (37%).
- Clashes of mandates and authorities among units within the organisation and insufficient information flow within the organisation (36%)
- Insufficiency of auditing system within the organisation (29%)
- Ignorance among employees about professional rules and ethical principles (28%)
- Custom service procedures' taking too long time (28%)
- Ethical flaws among custom employees (%21)

Having this broad comparison, the findings of the survey would now be evaluated in detail.

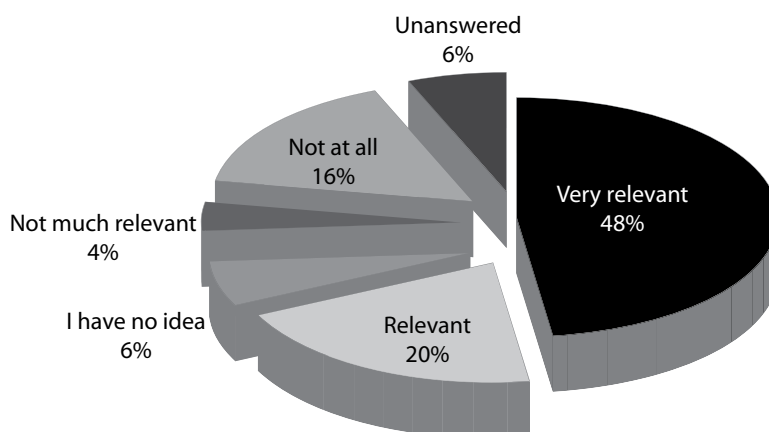
57% of the employees assert that citizens do not possess sufficient information about custom service procedures and it leads to non-ethical behaviours.



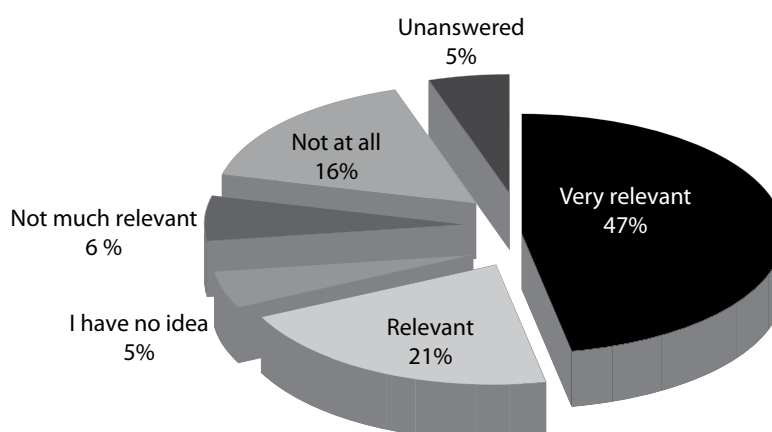
Graph 52. Citizens do not Possess Sufficient Information about Custom Service Procedures

It has been observed during the course of survey conducting that, some of service users do not possess adequate information about the custom service procedures and therefore request for such demands from public officials that are not in congruence with the rules.

Among the reasons for non-ethical behaviours, 68% of the employees consider the low level of salaries, and the insufficiency of social and financial rights of custom service employees, relative to other organisations.



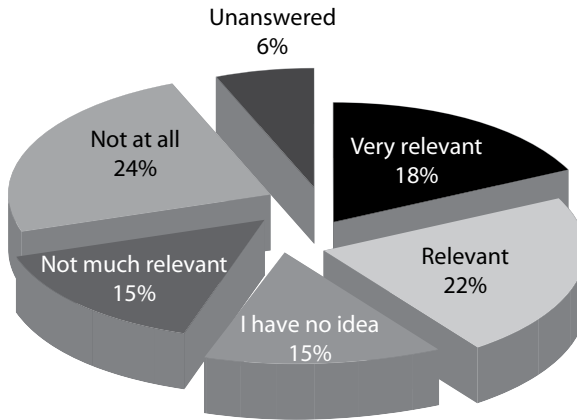
Graph 53. Low Level of Salaries Paid for Employees



Graph 54. Insufficiency of Social and Financial Rights of Custom Service Employees, Relative to Other Public Organisations

It means that, an important portion of the employees believe that in case they are paid a sufficient and just salary, major non-ethical behaviours would be removed from custom directorates.

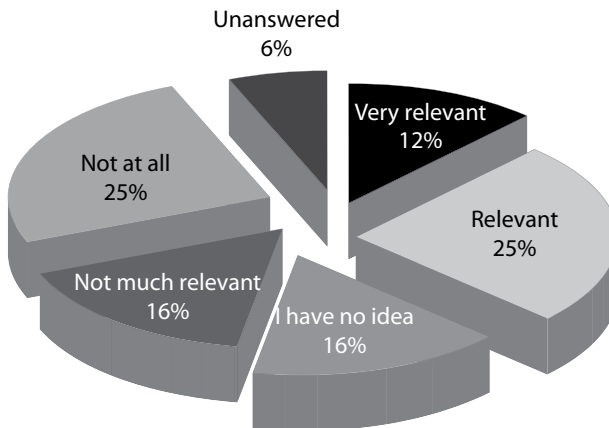
On the other hand, 40% of the employees claim that insufficient internal communication in the organisation leads to non-ethical behaviours.



Graph 55. Insufficient Internal Communication in the Organisation

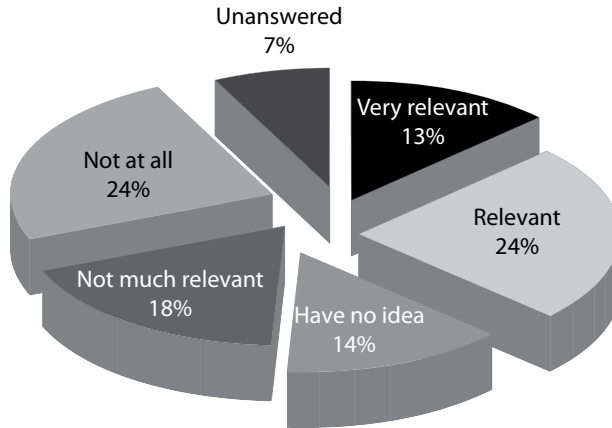
Communication problems observed within the organisation, particularly the ones between central and line units, tend to result in the non-ethical behaviours. For example, as consumable materials are not provided by the GM in sufficient amounts and at the proper time, they have frequently provided by mediators or custom advisors.

Although 37% of the employees perceive the existence of custom advisors and mediators as a source of non-ethical behaviours in custom service provision, it is remarkable that 41% of the employees do not think so.



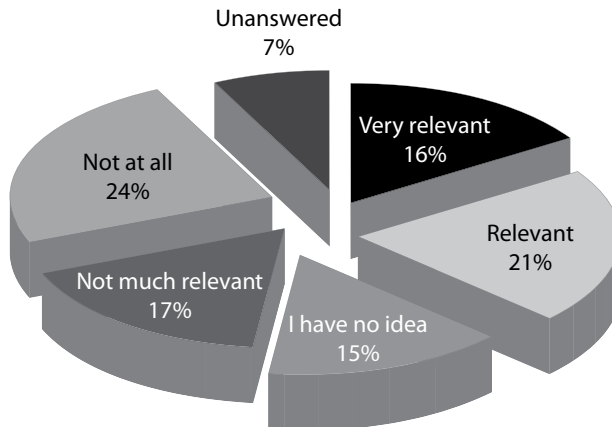
Graph 56. The Role of Existence of Custom Advisors and Mediators

Similarly, while 37% of the employees believe that citizens encourage non-ethical behaviours in order to get their unlawful demands done, 42% of the employees do not think so, while 14% have no idea or undecided.



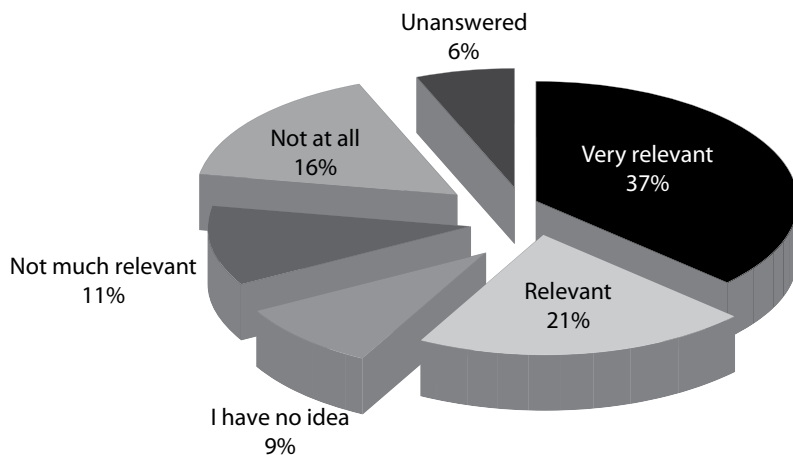
Graph 57. Citizens' Encouragement of Non-Ethical Behaviours in Order to Get Their Unlawful Demands Done

Likewise, while 37% of the employees believe that insufficiency of legal framework to prevent non-ethical behaviours, 41% of the employees do not think so, while 15% have no idea or undecided.



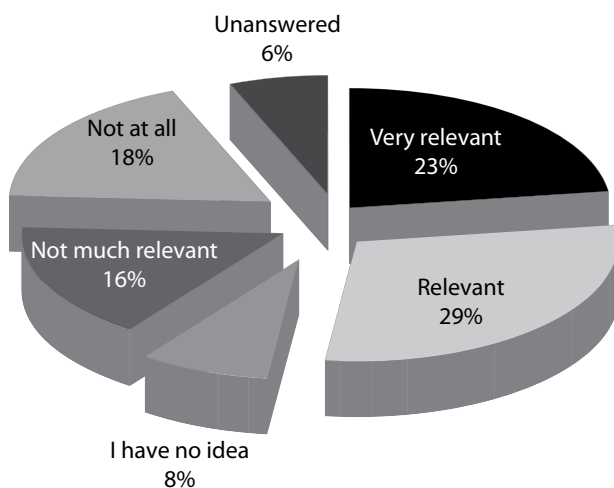
Graph 58. Insufficiency of Legal Framework to Prevent Non-Ethical Behaviours

More than half of the employees establish a positive correlation between the inappropriateness of work place and non-ethical behaviours. On the other hand, in addition to the negative physical conditions of the work places, it has been observed in site visits during the course of survey conducting that the service users' getting in touch with the employees directly plays an important role in the formation of non-ethical behaviours.



Graph 59. Inappropriateness of Work Environment

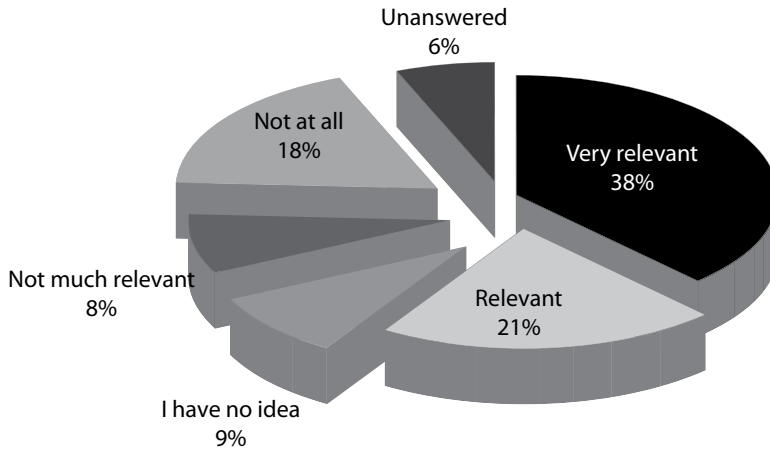
The fact that citizens tend to want their work done as soon as possible and not to wait in queue is seen as a reason for non-ethical behaviours by 52% of the employees.



Graph 60. Citizens' Yearning For Their Work Done As Soon As Possible and Having No Tendency to Wait in Queue

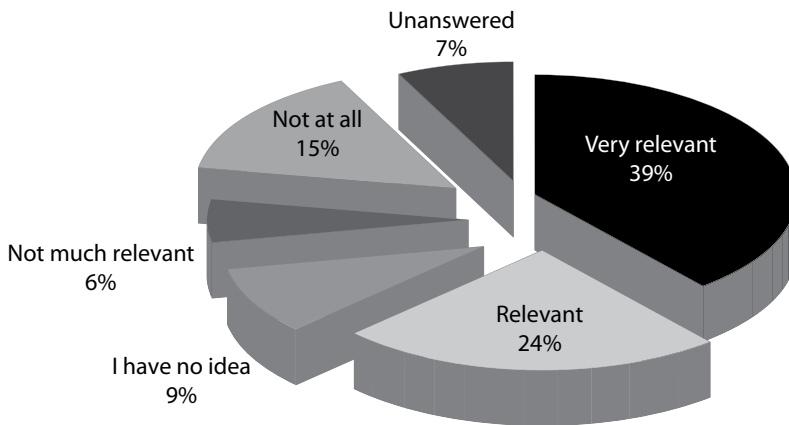
During the implementation of the surveys, it is really observed that the citizens who come to custom directorates want their works done immediately. Researchers witnessed some discussions between public officials and the custom service users who think that their own work had been delayed.

59% of the employees consider that signing documents which require too much legal responsibility lead to non-ethical behaviours.



Graph 61. Employees' Signing Documents which Require Too Much Legal and Fiscal Responsibility

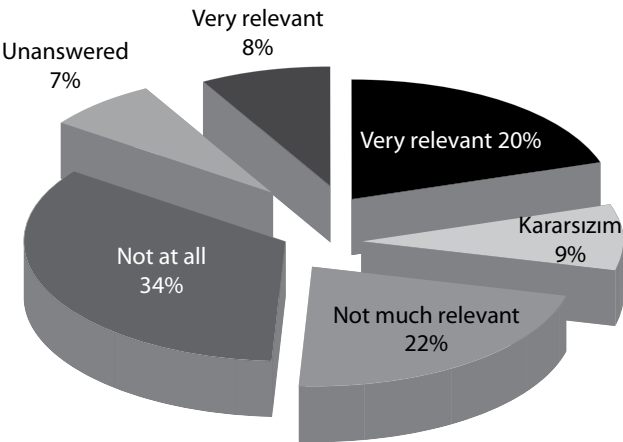
63% of the employees perceive overload in custom service workplaces as a major reason for non-ethical behaviours.



Graph 62. Overload in Custom Service Workplaces

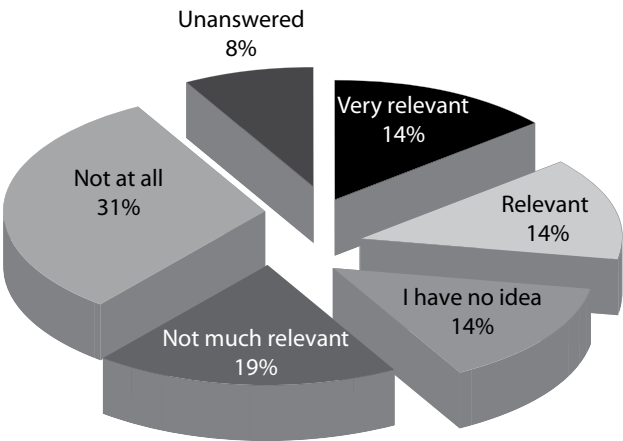
At the time of the implementation of the surveys, it was mentioned by some employees that the global economic crisis also influenced foreign trade of the country, thus, the number of custom works were also considerably decreased. However, it was observed that there was overloaded work in some of the custom directorates. Since there has not been a healthy personnel planning, it was noticed that there was an excess of personnel in some units while there were deficiency of personnel in some other custom directorates. This constitutes an environment where corruption easily flourishes. In the units where too many applications are done, the ones who wish to benefit from the fast services incline to non-ethical behaviours since the demands cannot be met through current capacity.

However, employees do not perceive this fact among the most relevant factors of non-ethical behaviours. Only 28% regard it relevant or very relevant.



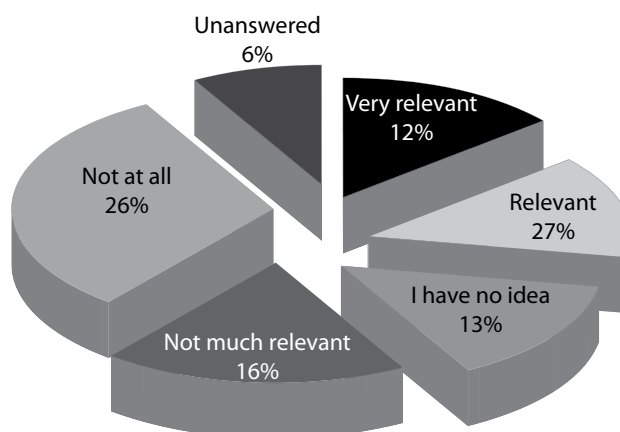
Graph 63. Custom Service Procedures' Taking too Long Time

Another reason which is thought to be playing only a slight effect on the emergence of the non-ethical behaviours is "ignorance among employees about professional rules and ethical principles". Only 28% of the employees consider ignorance of professional rules and ethical principles as a reason for non-ethical behaviours. It is also noteworthy that 14% employees stated that they have no idea about this issue.



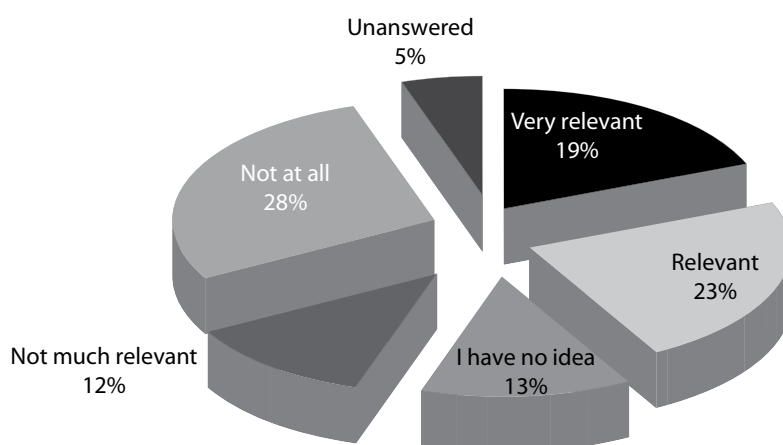
Graph 64. Ignorance Among Employees About Professional Rules and Ethical Principles

39% of employees regard prevalence of such cultural habits like "baksheesh" and gifts" in society as a reason for non-ethical behaviours.



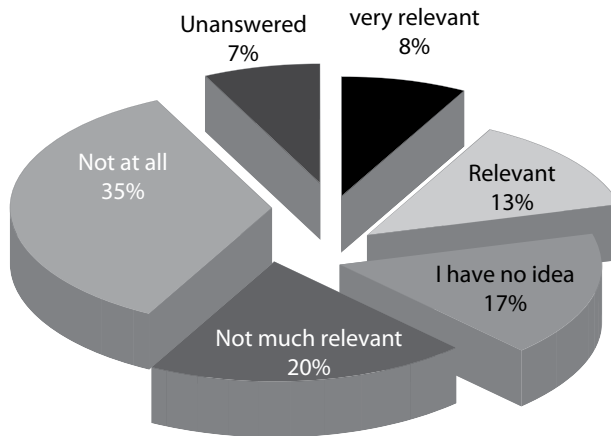
Graph 65. Prevalence of such cultural habits like "baksheesh" and gifts" in society

42% of the employees think that negative image of the organisation in public opinion lead people behave in the same direction. Indeed, what constitutes the citizens' opinions about the organisation and determines their behaviours towards the organisation is how they perceive the organisation. If an ordinary citizen perceives GM as a corrupt organisation, when he/she has custom work, attempts to give bribe to accelerate the actions even though employee does reject it. That citizen's behaviour entirely stems from the negative reflection of the organisational culture of the custom service to the external world.



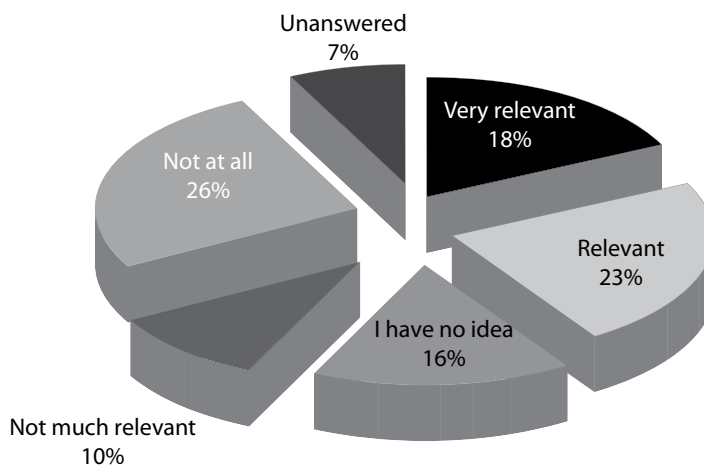
Graph 66. Negative Image of the Organisation in Public Opinion to Behave People in the Same Direction

55% of the employees believe that insufficiency of internalisation of ethical values and principles by employees and managers is not relevant in non-ethical behaviours within the organisation.



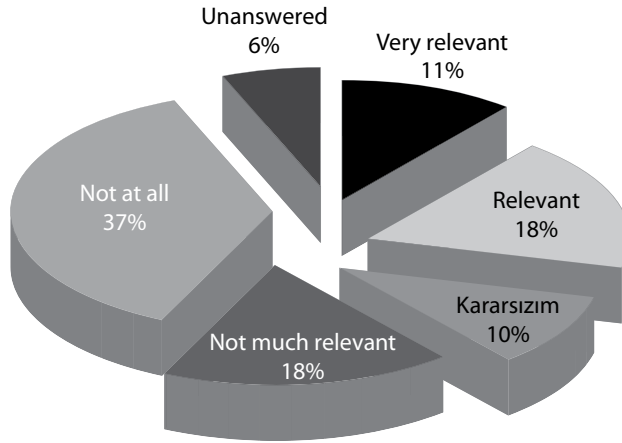
Graph 67: Insufficiency of internalisation of ethical values by employees

However, 41% of employees claim that political pressures and influences are relevant or very relevant to non-ethical behaviour, while 36% declared contrarily.



Graph 68: Political pressures and influences

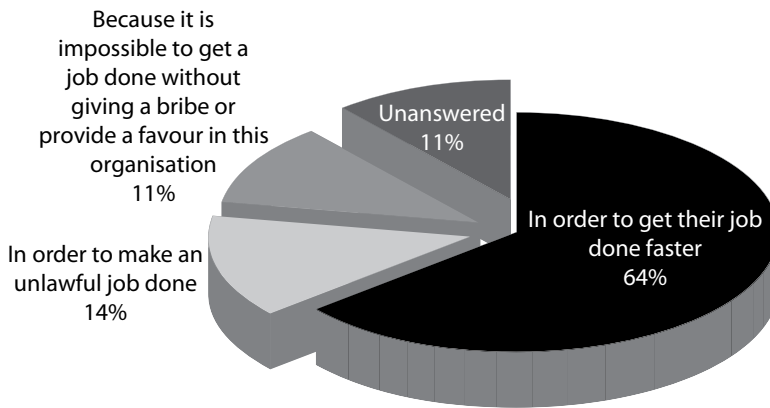
Surprisingly, more than half of the employees (55%) believe that the auditing system within GM is not effective upon non-ethical behaviours within the organisation.



Graph 69: Insufficiency of auditing system within the organisation

Reasons for Non-Ethical Behaviours: Views of Citizens

In the research study, the question why non-ethical behaviours occur in the custom directorates is not only asked to employees, but to the citizens too. In this way, the views and perceptions of the demand side of non-ethical behaviours are also evaluated.



Graph 70. Reasons for unlawful payments in custom services: Citizens' views

About two third of the citizens (64%) believe that the reason for unlawful payments in custom services is that citizens demand for completing their actions in a short time. As can be seen in the graph, the proportion of those who think it is not possible to carry out an action in custom directorates without an unlawful payment (11%), or of those who think unlawful payment is required for making an unlawful job done (14%) are quite low.

CONCLUSION

Evaluations of Research Findings

Findings of this research study are summed up under the headings of satisfaction level of employees from their profession, the current situation, the corporate image, ethical perceptions, prevalence of non-ethical behaviours and attitudes of GM and citizens towards non-ethical behaviours.

An important finding of this study is that a great majority of the employees are not satisfied with custom employee profession. 66% of them declared that they would not choose the same profession if they had another chance. This negative attitude of employees about their profession can be attributed to low level of their salaries and other financial rights, heavy workload, unqualified personnel employed at organisation, inadequacy of good relations between central and line units of the organisation and negative image of the organisation and their staff in public opinion.

Findings about the current situation in custom directorates can be listed as below:

- ✓ More than half of the employees find guidance and advisory services and means for communication adequate. However, our observations indicate that information tools and consulting services to inform citizens about the given services are not sufficient. Therefore, citizens tend to use custom advisors and mediators for custom services. The influence of complex customs legal framework is also an important reason for this issue.
- ✓ It is thought that there are precautions against discrimination in the institution. However, more than half of the employees think that the organisation does not act in accordance with equity and equality principles when it comes to recruitment, promotion and relocation practices as well as allocation of social facilities such as housing.
- ✓ While the organisation takes measures efforts to improve the physical conditions in workplaces, there are still important difficulties in some centres about this issue.
- ✓ There are difficulties in some custom directorates about the provision of consumables. In some custom directorates, those needs are provided by mediators and custom advisors. This situation creates an environment in which the providers are able to demand privileges for themselves.

Major findings about corporate image can be summed up under these headings:

- ✓ Although their number is not much, some employees regard GM as "an organisation where bribery is prevalent"
- ✓ More than half of the citizens who use custom services think that it is possible to do business in custom directorates without giving bribe to an employee.

- ✓ However, more than half of the citizens believe that there are cases of corruption in custom directorates.
- ✓ More than half of the employees find the administrators' attempts towards preventing non-ethical behaviours constructive.
- ✓ More than half of the citizens also find efforts of GM and managers of custom directorates towards preventing non-ethical behaviours constructive. In their points of view, there are no major differences between GM and managers of custom directorates in terms of their efforts at preventing non-ethical behaviours.
- ✓ A considerable part of employees believe that there are communication problems between central headquarters of GM and its line departments in provinces.
- ✓ Efforts of GM's attempts at correcting the negative image of the organisation on the eye public are inadequate partly because of inadequacy of public relations activities of the organisation
- ✓ Non-ethical behaviours in various units of GM are decreasing significantly in comparison with the past. This can be attributed to operations against corruption by police and measures taken by top management of GM.

The following points come into prominence on the issue of ethics perceptions of employees, top managers and citizens:

- ✓ A great majority of employees think that they have sufficient information about values and work principles of their organization as well as ethical principles of custom Services
- ✓ Employees and top executives usually do not tolerate non-ethical actions. Service favouritism and taking gifts and baksheeshs are partially tolerated.
- ✓ Although more than half of the citizens do not tolerate such non-ethical behaviours as bribe, gift and baksheesh, there is a considerable amount of citizens who think that only bribe is bad and giving gift or baksheesh is tolerable (27%).
- ✓ Although, about half of the citizens have the opinion that gift and baksheesh should be accepted as a crime in any case, an considerable amount of citizens believe that it should not be a crime if it is given voluntarily and without a demand by a public official (31%).
- ✓ More than half of the employees are obliged to do non-ethical actions in various frequencies.
- ✓ A great majority of citizens do not support providing additional benefits to employees in order to speed up the process. Further, a considerable amount of citizens (39%) claim that they would communicate such cases to managers of custom directorates as well as to top managers of GM in Ankara.

- ✓ Two third of the employees transmit non-ethical behaviours to higher authorities in various frequencies.
- ✓ Almost one third of the employees have taken in-service training. However, almost half of them think that the training was insufficient.

Research findings make it possible to come to such conclusions about prevalence of non-ethical behaviours in custom directorates as;

- ✓ The most prevalent non-ethical behaviour perceived by the employees is “providing consumable materials such as paper, printer cartridge, pen etc by mediators””. It was followed by “directing citizens to custom advisors and mediators” and “Favouritism and discrimination with a reason such as being friend, relative, compatriot, etc.”
- ✓ Majority of the citizens claim that they do not provide profit for employees illegally. The most common reason among the ones that provide profits is “providing profit to make their work done better.” It should also be kept in mind that some employees ask for profit clearly or it is provided with the mediation of custom advisors.
- ✓ For a period of March to May of 2009, More than half of the profits provided to public officials are less than 100 Turkish Liras.

Findings about attitudes of GM and citizens towards non-ethical behaviours can be summarised as follows:

- ✓ Almost half of the citizens that are confronted with a non-ethical behaviour (35%) have the tendency to complain to the director. What is remarkable is that one third of the citizens (35%) have acknowledged that they would remain silent in such cases.
- ✓ More than half of the citizens believe that complaints towards demands for a bribe would be partially or very effective, as directors are very sensitive about this issue and they would be afraid of any reaction. One fourth of the citizens think that complaints to directors would not be effective, as subordinates cannot perform anything without directors’ awareness and superiors protect their employees.
- ✓ Employees tend to hide non-ethical behaviours in their workplaces and to cover the mistakes with a feeling of solidarity.
- ✓ After recent corruption operations to custom directorates by police and measures taken by GM, parties of negotiations about non-ethical behaviours are slipped out of the workplaces. Therefore it is getting harder to provide evidence about bribes and corruptions in the workplace.

These findings provide an insight about areas of risk and vulnerability in GM work. Major ones are as follows:

- ✓ covering up certain non-ethical behaviours of employees or managers because of a powerful feeling of vocational solidarity within the organisation,

- ✓ as non-ethical behaviours have become planned and implemented outside of the workplaces, in a more hidden way, catching up these non-ethical acts has become more difficult,
- ✓ non-ethical attitudes of some custom advisors have a negative impact upon images of the organisation as well as of custom employees and managers,
- ✓ citizens have a tendency not to wait in queue and encourage non-ethical behaviours of custom personnel in order to get their own business done quickly,
- ✓ the negative image of the organisation and custom work in public opinion.

Internal Initiatives

In order to learn views of GM top management about various ethics issues in the organisation and to discuss major reasons of and solutions for non-ethical behaviours within custom directorates as well as to receive information about efforts of GM to prevent non-ethical behaviours in custom service provision, the researcher requested a series of interviews with top management of the GM. However, as the top management have declined this request, this study have been confined to secondary resources and official website of the organisation receiving information about efforts of GM to prevent non-ethical behaviours in custom service provision.

Taking a general outlook, there are some significant efforts by GM aiming to curb corruption and to prevent non-ethical behaviours within the organisation, in addition to conform the necessities of law and international agreements. Main headings of these efforts are as follows:

- Establishing a module of ethics in the official website of the organisation
- Communicating the "Principles of Good Behaviour and Honesty for Custom Service Personnel" to the organisation through a circular dated as 11.09.2001 and numbered as 27058.
- Some efforts to make "Principles of Ethics for Internal Security Forces", which were determined on 24.10.2007, effective.
- Signing Istanbul Declaration (OECD Principle for Honesty in Customs Authorities) on 26-28 September 2001
- Establishing a strategic plan for ethics training
- Establishing an Ethics Commission on 13.03.2009
- Organising various activities and seminars about fighting with corruption, providing honesty and ethics in workplace
- Establishing a call line for denunciation of smuggling cases.

Matching Against WCO Expectations

Evaluating the Turkish case in the light of basic principles for reduction of corruption and other forms of unethical practices accepted in Arusha Declaration, the following conclusions are reached:

1. The organization of leadership and executive team do not have enough roles to prevent corruption. Corruption issues are regarded as judicial issues in general.
2. The system is highly bureaucratic and complex, and thus sometimes provides opportunities to some unethical behaviour.
3. Transparency is not sufficient. Mostly applicants do not know anything about transactions in customs and there is not enough information or information systems for applicants.
4. In the last two decades, Turkish customs have to a great extent been automated. We know that automation is the best way to prevent and control corruptions. The remaining problem here is using the automated custom system because of the inadequacy of personnel qualifications.
5. Turkish custom system has been continuing the reform and modernization since last 20 years.
6. A crucial factor in the fight against corruption and other non-ethical practices is having an effective audit and investigation system. Recently, there are improvements on the field of auditing (both internal and external) and inspection system in the Turkish customs. The custom management increases the number of audits. However, it has been felt during the course of this research that more improvements are also needed in this issue.
7. In recent years, ethics training has been the important part of training programs of custom management. However, ethics training should be further improved particularly in terms of content.
8. Human resource management has the most problematic issue in custom management in Turkey. The HRM system must be revised and reorganized. Particularly, selection, training, salary and appointment systems must be changed.
9. Organizational culture and morale values should be improved.
10. There is not enough collaboration between the custom management and private sector. In order to put their common problems on the table, they should organise an official common committee.

What Should Be Done : The Research Study Recommendations

In custom services, like many other public services, citizen expectations and demands cannot be met adequately for various reasons and this, in turn, encourages most of the non-ethical practices encountered within the organisation. Therefore, the government and GM should strive to take measures to wipe out the factors which cause or encourage non-ethical behaviours. In theory, there are two different approaches on the issue of directing public officials to behave in accordance with ethical principles and standards (Ates, Bağcı and Şen, 2009).

The first is “rules ethics” approach in which ethics rules are determined together with their sanctions and these sanctions are applied if someone does not act in line with the determined rules. In this way, public officials are “forced” to comply with ethics rules. However, rules ethics are inadequate to lead public officials to behave ethically. The second is “virtue ethics” in which virtuous public officials lead to ethical behaviours as a result of their internal motives rather than external rules and inspections. In other words, they would obey ethical principles voluntarily. In order to prevent non-ethical behaviours in custom services, measures which are appropriate for these two approaches together should be taken simultaneously.

Taking into account hitherto presented research findings, our concrete and applicable suggestions to improve citizen satisfaction and to prevent non-ethical behaviours in custom services are presented below.

- ✓ One of the measures should be taken immediately is to establish a just and adequate salary regime. Custom service personnel must be paid in parallel with their responsibilities and their performance, and a balanced salary level must be determined taking both inter-organisational and intra-organisational factors into account.
- ✓ GM also needs to take measures on changing custom service personnel's views about their profession and strengthening their institutional faithfulness. Within this context, it is important to establish an effective problem-solving and communication mechanisms between citizens and employees as well as between central and line departments of the organisation.
- ✓ An important measure to prevent non-ethical behaviours in GM would be to provide trainings of administrative ethics, vocational ethics and ethical values to all custom personnel. For example, in-service training programs should include ethics issues.
- ✓ As erosion in such basic societal values of honesty and straightness contributes to a great extent to increase in corruption and other non-ethical behaviours, an ethical consciousness campaign is needed for the society as a whole not only for public servants. Because, demand and supply dimensions of non-ethical behaviours go hand in hand.
- ✓ A revision in the institutional structure of GM seems to be necessary. Particularly, more authority must be devolved to lower levels, particularly to the regional offices of GM.
- ✓ In order to increase skills and qualities of GM personnel, GM needs to train the existing personnel and to recruit more qualified personnel. Current efforts by top management in this line should be permanent.
- ✓ To increase morale and motivation of custom services personnel, GM should take such measures as improving social rights of employees, improvement of

organisational climate and improving the qualities of food and travel services. Additionally, such measures as giving prizes to the personnel with exemplary ethical behaviours could facilitate prevalence of such behaviours.

- ✓ As the role of custom directors in both occurrence and prevention of non-ethical behaviours, GM needs to work hard on selection and training of directors as well as equipping them with ethical values.
- ✓ Findings of this research indicate clearly that GM should take further measures to develop good relations with public and other public organisations and make professional works in this direction. Further, to change the image of the organisation positively on the eyes of media, citizens and other organisations must be a priority for the organisation. To do this, GM would share its organisational culture with the society. The organisation can communicate its organisational culture and its efforts about ethical issues within the organisation to media and service using citizens in certain periods.
- ✓ GM should regularly inform its service users, in short and brief style, and make them more conscious about custom procedures in such matters as basic information about custom procedures, how citizens should behave when they face non-ethical behaviours in custom directorates, the fact that they can do custom works without using mediators and custom advisors and what will be their responsibilities if they themselves behave non-ethically.
- ✓ In order to further improve institutional image, GM can further take such supplementary measures as establishing comfortable sitting and waiting places for citizens in, making the service buildings more suitable for requirements of quality Custom Services, hanging posters about ethical principles of the organisation to walls of the service units, accelerating the works of establishing an institutional identity for GM project, getting citizen demands and complaints more efficiently and assessing them thoroughly and increasing prevalence of security cameras without giving inconvenience to the employees.
- ✓ Currently, the profession of custom advice and mediatorship has not been disciplined and standardised thoroughly. Non-ethical behaviours of some custom advisors negatively affect the image of the profession itself. Therefore, the profession should be reviewed and the works of custom advisors should be standardised.
- ✓ The Ethics Commission and Disciplinary Commission of GM are more active than similar boards of many other public organisations. The efforts of the discipline board to punish employees and middle and low level managers with non-ethical behaviours which are accepted as crime by the legal framework and the efforts of the ethics commission to develop an ethics culture in GM and to improve it continuously, to provide advice and guidance about ethical problems and dilemmas which public officials in GM encounter and to evaluate ethical practices in the organisation are particularly of appreciation. However, as some non-ethical behaviour of public officials have not been considered as crime in Penal Law or

disciplinary rules, the ethics commissions should be made more active, should have limited access to sanctions, and should be made more linked with Prime Ministry Council of Ethics for Public Service. In addition, decisions taken by the ethics commission should be published on a means which all GM personnel can reach, such as the official web page of the organisation or the published journals and leaflets by GM. These measures can help to decrease the inclinations of non-ethical behaviours and institutionalising ethical culture within the organisation.

- ✓ Prime Ministry Council of Ethics for Public Service should be organised as an autonomous organisation with an independent budget and its own personnel. Moreover, its power and responsibilities should be broadened to include such organisations as universities and its link with ethics commissions of public organisations should be strengthened. For instance, in-service training about ethics in public organisations can be inspected and monitored by Prime Ministry Council of Ethics for Public Service. On the other hand, as the role and function of the Prime Ministry Council of Ethics for Public Service is limited with the high level officials, some issues about non-ethical behaviours conducted by both high level managers and middle and low level managers has the danger of remaining unresolved. Therefore, the roles and functions of the Prime Ministry Council of Ethics for Public Service should be broadened to include non-ethical behaviours of middle level managers and its power over disciplinary and ethics commissions of public organisations should be increased through necessary amendments in legal framework.
- ✓ Reengineering work processes in the organisation, simplifying some processes, evaluating various proposals for facilitating the works and implementing the appropriate ones, will weaken the reasons of non-ethical behaviours in custom directorates. A chief factor which causes major non-ethical behaviours within the organisation is the fact that custom service procedures working so slowly and service users intend to accelerate them. Simplifying work procedures will increase speed in custom service procedures and thus will decrease the frequency of non-ethical behaviours. Particularly, reducing bureaucratic procedures and more utilising to information technology are expected to speed up custom procedures.
- ✓ Another important strategy of preventing non-ethical behaviours within GM is to revise legal framework of custom services in accordance with new developments and needs. Some steps taken in order to improve efficiency, effectiveness and quality of custom services and to prevent non-ethical behaviours frequently have been hindered by the existing legal framework. For instance, a change in the existing legal framework towards increasing the level of punishments for corruption and other non-ethical behaviours could provide relatively more dissuasion. In addition, the "Circular of Behavioural Codes and Principles of Honesty" should be revised in the light of national and international legal framework and ethical principles. However, it must be kept in mind that implementation of the existing rules are as important as bringing new rules.

- ✓ In order to accelerate custom services, more utilising information technology and making prevalent such software as BILGE and GIMOP which automates custom services and decreases the initiatives and powers of employees in service provision are important, as this kind of software also decrease the chances of non-ethical behaviours. Furthermore, rapid development of technology requires public organisations to follow the new technology and adapt their existing technology to new ones, as business become faster and easier and capacities to prevent non-ethical behaviours are increased thanks to new technology. However, taking into account that new technology created new kinds of corruption, data security must become a priority for public organisations.
- ✓ In GM, like many other public organisations, works about developing ethical consciousness is quite new and will need time for their maturation. For instance, while "Ethics Contract" was signed by all GM personnel in accordance with the legal framework, some employees and managers are not aware of such a contract and some personnel have not comprehended its importance despite they have information about it. Therefore, the Ethics Commission within the organisation should increase its functions and activities.
- ✓ The last suggestion would be to use internal auditing system which its legal framework has been drawn by Law 5018 and experiences of internal auditors in curbing corruption and decreasing non-ethical behaviours in custom service provision. As they work independently, internal auditors of GM would have more roles and responsibilities in establishing ethical base of the custom services, monitoring newly introduced ethical procedures to be well established and seeking ways to improve ethical practices within GM.

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ETHICAL CONDUCT IN HEALTH SERVICES

Prof. Dr. Haydar SUR
Assist. Prof. Murat ÇEKİN

INTRODUCTION

The field research that creates one of ten components of a large-scale work, aims at improving ethical applications in the public services, is carried out by Council of Ethics for the Public Service and Council of Europe's contribution. The research that bears the title "Ethics in Health Care Services in Turkey" includes the data collected qualitatively and also quantitatively between the dates 12th April-13th May 2009.

The objective of the research supported by Council of Ethics for the Public Service and Council of Europe and also Ministry of Health is to exhibit how much the physicians act in an appropriate behavior, when they pursue the health care service, with respect to universally accepted ethical rules in professional relationship with (1) other medical personnel, (2) patients, and (3) pharmaceutical attendants.

The research was conducted by Prof. Dr. Haydar Sur and Asst. Prof. Murat Çekin with assistance of Res. Asst. Egemen Cevahir, Res. Asst. Emre İşçi, all from Marmara University, Faculty of Health Sciences.

TURKEY AND TURKISH HEALTH SYSTEM

The Size of the Health Care Sector

Turkey has one of the largest populations of 20 countries in the world. In the first census in 1927, 13,8 million population was registered, and in the last census in 2000, 67,8 million population was determined. Although population growth rate is decreased, it is much higher when we compare with the other member states of OECD, and developed and transitioning countries. According to TUIK data, total population is 70.586.256 by the end of 2007. It is expected to exceed 80 million by 2015. The geographical distribution of population has changed in the last 80 years. Three quarter of the rural population in 1927 is now two thirds of city population. The increasing migration from country to city is based on the development of the industry in Northwest and West region of Turkey in 1950s.

By the last calculations, the projected area (the calculation made on the map) is 779.454 km², and the actual domain is 814.578 km² -the 34th rank in the world. 97% of Turkey's total surface area (790.200 km²) is in Asia, 3% of it (24.378 km²) is in Europe. Black Sea in the north; Georgia, Armenia, Azerbaijan-Nakhichevan in the northeast; Iran in the east; Iraq, Syria and the Mediterranean Sea in the south; Aegean Sea in the west; and Greece and Bulgaria in the northwest is located.

Turkey as an OECD member for many years and a country that has an upper-middle income close to high income level, has evaluated itself for a long time by making comparisons with the other OECD member states.

It has been announced that the public contribution in the health care services is approximately 62% in 2003, but by 2008, it has been presented that the contribution is 78%. The state covers all of the Primary Health Care Services by taxes; the fee for the first, second, and third step curative services is implemented in the rates change with regard to circumstances and includes not only public subsidy but also participation of service users.

The health system shows a centric structure. The Ministry of Health central organization in Ankara administers the public and private side of services. Local Health Authorities located in 81 provinces carry the power and responsibility of Ministry to a certain extent. Important advancements have been experienced only since 2003 with the help of policies in decentralization. Among these advancements; the redefinition of the role of Ministry of Health, transforming the public hospitals to autonomous undertakings, and granting the right of recruiting contracted employee and cover its expenditures can be supposed.

The Transformation Programme

Turkey's health system has been reconstituted within the frame of Health Transformation Program performed since 2003 by Ministry of Health. The eight components of this program are explained in the following way:

1. the redefinition and reconstitution of the role of Ministry of Health
2. making coverage of social insurance as a key element for finance model of services and establishment of General Health Insurance system
3. getting into new structure in the delivery of services; delivery of the primary health care services with the family medicine model in this concept, transformation of the public hospitals to autonomous undertakings and establishment of an effective referral chain between first step and the other services
4. highly motivated medical personnel equipped with knowledge and skill
5. educational and scientific institutions that will support the system
6. the quality and accreditation for qualitative and effective health care service
7. institutional establishment in the management of rational drug and material use
8. access to the effective information in the period of taking decisions: health information system

It has been made significant progress to the target points in the Health Transformation Program, but the whole program has not been accomplished. The General Health Insurance system, which is the objective of finance of services, is established; Family Medicine practice has spread on 45 provinces but it has not been accomplished to spread on all of the country, and forward chain system could not be made widespread.

In 2006, the Health Transformation Program was included in the text of 9th Development Plan, thus it was made as the state's permanent program by being published in the official gazette no. 26215.

The Ministry of Health announces that their intend is to form the essence of the Health Transformation Program with the effective, efficient, equitable and quality service principles. An apprehensiveness in the public opinion has been aroused because the complaints about health facilities and especially the physicians have been remained on the agenda from past to present. Some strategies are followed to overcome it and form a patient-oriented system. It has been concentrated on the stewardship role that is defined by the WHO as the most important task falls to Health Ministries.

The Ethical, Political and Methodological Bases of the Health Transformation Program

Problem Description and Diagnosis

Describing the problems by confirming the current situation of the health system and exposing the performance targets is seen a realistic way, and thus is followed, to develop sustainable and powerful policies.

Policy Development

When developing policy in the scope of Health Transformation Program, the following principles are considered:

- The principles “health for anybody” are always of first priority.
- The international experiences are examined and the successful examples are adapted to the country.
- It has been cautious to ideological approaches and the applications that would put forward the self-interests of individuals or groups.
- The possible application problems (i.e., issues regarding sources, potentials and administrative law) are considered.

Political Decision

Whether a reform offer is approved or not is depended upon the alacrity, interest, skill of its advocates and the political strategies they use. The attitude of the authority –the political power- behind the application makes the implementers and the ones who are affected from the transformation to adopt it easier. Consequently, the determined support of the government has a great importance. It has been also a great share of the Prime Minister behind the political decision in actualizing many long-establishing alteration in the scope of Health Transformation Program, and in their success.

Application

It will be understood by reaching the outputs that show the targeted system success by system alteration. These outputs, namely the performance indicators, are the primarily-aimed indicators, comprehensive financial stewardship and citizen satisfaction. Some important tools admitted as “control mechanisms” must be used in order to canalize the outputs of the health system toward the expectations. It is possible to have an impact on the system performance and the expenditures via mechanisms.

Evaluation

It was not waited to complete the application of it to evaluate the new program. The data that would be basis for the program is collected before the application, and it is started to fulfill the monitor evaluate function by evaluating. Before and after comparisons are made in terms of the handled criteria. The evidential data has been collected and the evaluation has been built upon this data. The acquired data is certainly used in the afterwards of the policy by carrying out the evaluation.

The Health Transformation Program is conducted by the management of information technologies, strategic management and performance management dimensions. It is aimed to provide adequate access, and prevent excessive and wrong usage. Moreover, it is hoped to clear the parts of the system that are disconnected from the public and/or open abuse and provide the citizen satisfaction by increasing the accountability in all levels.

The Evaluation of Application Results of the Health Transformation Program

The evaluation will take place mainly by three parameters.

A. The improvements in the health indicators

There are hundreds of indicators in order to show the health level of a community. However, it is possible to summarize the situation by the indicators that are admitted to reflect the situation in the best possible way. As seen on the Table 1., there is a distinctive improvement on the critical indicators in public health.

Table 1: The comparison of the basic indicators to show the effect of the Health Transformation Program for the year of 2002-2008

	2002	2008
Infant mortality rate (in thousand)	28,5	17,6
neonatal mortality rate (in thousand)	16,7	12,8
Mother mortality rate (in hundred thousand)	70 (1998)	19,5
The Proportion of Deliver by Educated Health Personnel (%)	83	91,2
Vaccination Proportion (%)	78	96
Measles Case Number	7.810	0
Typhoid Case Number	24.390	221
Malaria Case Number	10.224	166
The proportion of Tuberculosis Patients under Direct Observation Therapy (DOT) (%)	0	90,5

B. Protecting the citizen from the financial risk

Reaching the health care services easily and getting benefit from it sufficiently is a matter of equity, the most basic principle. The greatest risk retain people from benefiting from the services sufficiently is to reach services not in time and not benefiting from the services that are over ability to pay. The precautions must be taken against these two risks. The precautions such as accessibility and cost free service of the Health Transformation Program is addressed in three areas.

Firstly, Preventive Services and Primary Health Care Services is intended to:

- To make all the transactions cost free and without documents in the first step and the family medicine extended
- To make 112 emergency care services extend and fully cost free
- To increase the number and quality of active public clinic and health house
- To extend the mobile health care service to the whole rural
- To distribute free iron drug and vitamin D
- To start using the vaccines same as the ones of developed countries

- The screening programs of phenylketonuria and congenital hypothyroid
- The improvement of reproductive health services
- To make records of the tuberculosis patients
- To open cancer screening training centers

Secondly, in relation to Treatment Services and Investment the programme seeks:

- To abolish the facilities of the green-carded people and the obstacles of poor population to the services
- The discounts on the medicine prices
- The provision of the bedded patients with medical equipment and medicine by the hospital
- To bring performance-based additional payment and close the special consulting rooms; to put on the agenda the law that makes the physicians compulsory work full time
- To fulfill the medical device and equipment need
- To limit the difference that would be taken additionally to the official price list by 30% in the contracted private hospital
- To give the emergency and intensive care therapies cost free in all of the hospitals (the private hospitals are included)
- The private hospitals not to take extra charge for operations such as burn treatment services; cancer therapy; the health services for the neonate; organ, tissue and cell transplantations; surgery-oriented health care services for the congenital anomalies; dialysis therapies and cardiovascular surgery operations.

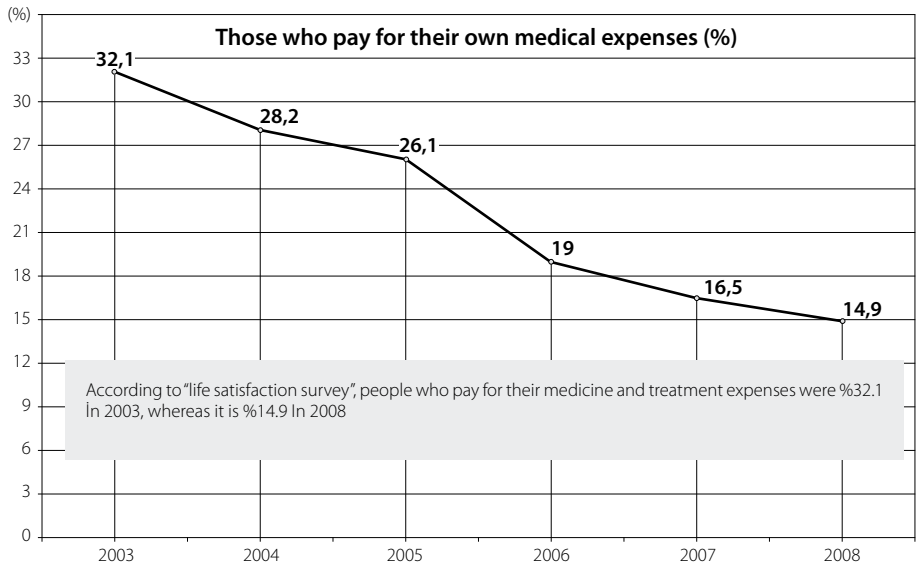
Thirdly and finally, in the area of General Health Insurance, the health funding system, which was formerly the combination both of the tax-based payment system and also premium-based payment system in the social insurance frame, and uncoordinated and complicated mixture of varied social insurance institutions, has been put into a new form in the current structure by comprising whole of the population and including a wide comprehensive service range.

An equitable system, which protects the poor, who has difficulty to pay, by paying premium from the general budget and collects the premiums by not considering the health risk but income as payroll-based, has been tried to be established.

According to "the Life Satisfaction Survey" by Turkish Statistical Institute, the proportion of the individuals who indicate that they cover the expenditure of medicine and treatment by themselves when they have become ill was 32,1% in 2003; but in 2008 it became 14,9%.

As seen in Figure 1, the ratio of the people who made out of pocket payment for drugs and treatment was 30s% in 2003 and it regressed to 15s% in 2008.

Figure 1: The ratio of people who made out of pocket payment for drugs and treatment by years.



The following evaluation is made in the Turkish Health System investigation by OECD in 2008:

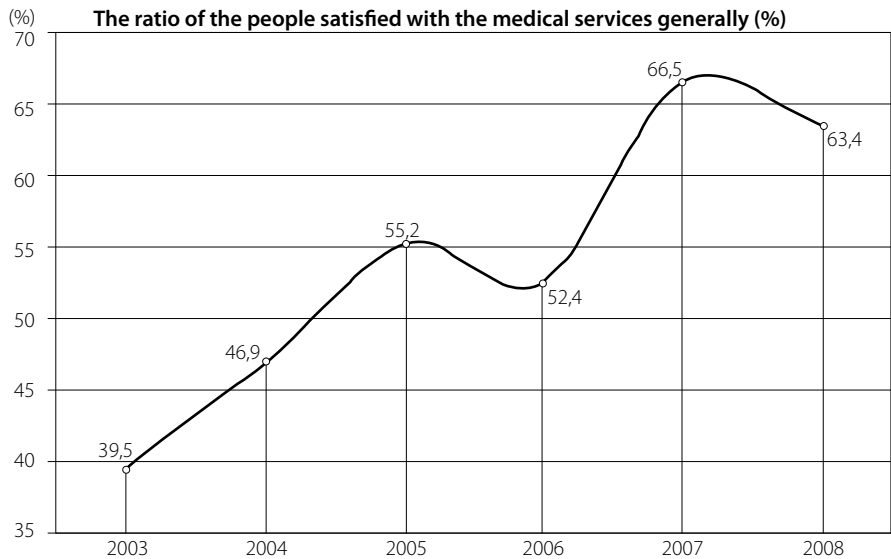
“The development and implementation of important health sector reforms such as accomplishing GHI (GSS) reflects from a great number of aspects that how a “good application” would be. The government’s powerful undertaking and leadership with serious finance reforms have been completed by elaborated service delivery reforms. Actually, other countries can have many things from the health reforms of Turkey, especially in the subject of using the performance-based payment system in order to increase the personnel efficiency.”

C. Satisfaction of the citizens from the health services

The public in Turkey has a great support to the amendments made in the health system and this support has still continue without diminishing. It is indicated in the public opinion surveys conducted sometimes that the most important cause of the public support behind the government is the amendments in the health services (se Figure 2).

Figure 2: The satisfaction ratios of the citizens from health services by years

Family Medicine Application



Source: TÜİK

The primary health care and the first step curative services that formerly provided from public clinic structure is formed as family medicine in the new model. The greatest difference in this form is to make the physicians as the owner of the unit that they deliver services in, and to give them role as the first contact point.

The family medicine application started in Duzce province in 2005, continues in 33 provinces now. By the year of 2008, 19.590.369 people (the 27,76% of total population) was taken into the scope of family medicine. It has been planned to pass to the family medicine in more 26 provinces in 2009. In 2010, it will be completed to spread the model all around the country.

A fragmentary structure in the finance of health care services draws attention. Majority of preventive health services is covered by the state with the allocation from general budget. Moreover, a contribution share on fees of curative services, drugs, and some medical devices and materials is prescribed. For the General Health Insurance (GSS), all of the employees need to pay 5% premium, and all of the employers need to pay 7% premium- totally 12%- on the basis of payroll. The state transfers these premiums acquired from tax income to insurance on behalf of the unemployed and insolvent people. Although it can show a change according to the terms, there are approximately 13 million people who have green card in Turkey by the end of 2008. The green card is given to the people who have the right to benefit from the services for free.

In Turkey, the most important partner in the delivery of the health care services is Ministry of Health. The Ministry of Health owns 769 (64%) out of 1205 hospitals, and 133 thousands

(68%) out of approximately 197 thousands hospital beds (see table 2).

Table 2: The distribution of hospitals and hospital beds according to institutions in Turkey.

INSTITUTION	Number of hospitals	Number of beds	Bed distribution percentage
Total	1.205	196.667	100,0
Ministry of Health	769	133.168	67,7
Ministry of Defence	42	15.900	8,1
University	56	29.700	15,1
Municipality	6	1.1.91	0,6
NGO	19	2.176	1,1
Foreigner	3	232	0,1
Minority	5	593	0,3
Private	305	13.707	7,0

Source: MOH Curative Services General Directorate, 2007.

The Ministry of Health is also the greatest employer of the health labor force (see Table 3). All of the public hospitals are contracted with GSS. If private hospitals wish, they can contract, too. GSS contracts with the hospitals on the basis of official prices (SUT) published every year by Ministry of Finance. Private hospitals have the right to acquire the difference at most 30% (this rate can be changed by GSS) of the official list of price from individuals because of the low prices of SUT. Public hospitals can collect their own income by the liquid capital (performance based), and can spend within the conditions that Ministry of Health permits.

Table 3: Distribution of health labor force according to the titles and institutions in Turkey

Personnel	Ministry of Health		Universities		Private Sector		Total	
	Number	%	Number	%	Number	%	Number	%
Physician	58.327	59,6	22.451	23,0	17.040	17,4	97.818	100
Specialist	24.408	49,1	11.668	23,5	13.664	27,5	49.740	100
General Practitioner	26.328	87,9	232	0,8	3.376	11,3	29.936	100
Fellow	7.591	41,8	10.551	58,2	-	0,0	18.142	100
Dentist	4.063	24,0	103	0,6	12.781	75,4	16.947	100
Pharmacist	11.127	5,6	152	0,8	18.886	93,7	20.145	100
Male nurse	44.087	81,3	1.601	3,0	8.567	15,8	54.255	100
Nurse	61.066	75,4	9.724	12,0	10.195	12,6	80.985	100
Midwife	40.711	94,6	180	0,4	2.159	5,0	43.050	100

Source: MOH Personnel General Directorate, Actively working personnel study, April 2007.

In Turkey approximately 6000 health centers existed and the primary health care services are conducted via these centers. In the past few years, some advancement, which should be overemphasized, has been in the first step health care services. Yearly physical examination average per physician in health centers is approximately 3.750 visits in 2002 and 6.900 in 2006. Although the data precisely indicate the increase in the examination number per physician, we can see that in the public clinics, the polyclinic room number is 6.300 in 2002 and 15.000 in 2006; examination number per polyclinic room is 10.317 in 2002 and 8.000 in 2006. In the last five years, the examination number per physician in the public clinics has been doubled (see Table 4).

Table 4: The comparison of the member states of OECD in terms of health manpower

	Physicians in total	General Practitioner	Specialist	Dentist	Pharmacist	Nurse
Austria	3.5	1.4	2	0.5	0.6	9.3
Belgium	4	2.1	1.9	0.8	1.2	6
Czech Republic	3.5	0.7	2.7	0.7	0.6	8.1
Denmark	3	0.7	1.3	0.8	0.2	7
Finland	2.4	0.7	1.4	0.9		7.6
France	3.4	1.7	1.7	0.7	1.1	7.5
Germany	3.4	1	2.4	0.8	0.6	9.6
Greece	3.9	0.3	3.3	1.2	0.8	3.8
Hungary	3.3	0.7	2	0.5	0.5	8.6
Island	3.6	0.8	2	1	1.3	13.7
Ireland	2.8	0.5	0.7	0.6	1	15
Italy	4.2	0.9		0.6	1.2	5.4
Luxembourg	2.8	0.9	1.8	0.8	0.8	12.7
Nederlands	3.6	0.5	0.9	0.5	0.2	14.2
Norway	3.5	0.7	2	0.8	0.4	14.9
Polland	2.5	0.1	2.1	0.3	0.7	4.9
Portegual	3.4	0.5	2	0.6	0.9	4.4
Slovakia	3.1	0.4	2.3	0.5	0.5	6.3
Spain	3.4	0.7	1.5	0.5	0.9	7.4
Sweeden	3.3	0.6	1.8	0.8	0.7	10.3
Switzerland	3.8	0.5	2.5	0.5	0.5	10.7
Turkey	1.32	0.4	0.91	0.25	0.29	2.45
Gr. Britain	2.3	0.7	1.6	0.5	0.5	9.2

Source: OECD Health Data, 2006.

1. The last data found for countries (generally 2004 data) and April 2007 data for Turkey were used.
2. Fellows were added into specialist physician number

3. Male nurses and midwives were added to nurse number

Charging physicians is one of the most important problems in the health system. Particularly in the last few months, the problem has been one of the most important agenda topics because of the attempts of the Ministry of Health to foreclose the right of physicians to work in both public and private sector. In the present situation, the physicians who work in the public sector (Ministry of Health, Universities, and Military and Municipal organizations) have the right to go on their work hours after 4 PM in private institutions if they wish. It is known that this privilege creates disadvantages such as the effort to draw the patients from public health service to the private institutions with artificial obstacles; preferential treatment to the patients who made payments in the private institutions before they come in public ones; engagement of the academic staff to the private institutions by reducing the working hours in the university and in this way generate an enormous income and also the problem of their paying any attention to the training and research at all. It is constantly on the media that the physicians, who work only in public or in both public and private sector, claim money by the uncontrolled and unauthorized ways especially to perform an operation ('knife money'); and consequently they are complaint by patients and they make deposition in the judicial authorities. A consultant physician, who works in public hospital, receives salary approximately 1600 TL (1000\$), and earns two or threefold circulating capital share by clinical practices and circulating capital income. The average income of a general practitioner to a consultant physician can be calculated by multiplying 0,8. The income of the academics can reach to the extent 1,5 or double times of a general physician.

Health expenditure estimates for Turkey differ for various studies. Ministry of Health gives the total health expenditure number as 41 billion \$ and Social Insurance Organization as \$31,25 billion. Specialists from City of London College gave their calculation results as \$50,9 billion (Tables 5 and 6). Results differ, because some different assumptions are used as the basis of calculations. For example, total out of pocket expenditure is not known and in some calculations it is excluded while in some calculations an estimated number is included.

Table 5: Health Expenditures in Turkey According to Years.

HEALTH EXPENDITURES (NOMINAL)								
Million TL	2002	2003	2004	2005	2006	2007	2008	2009 BUDGET
PUBLIC HEALTH EXPENDITURES	10,112	13,868	16,816	17,612	23,004	26,655	32,250	34,702
Drug	5,231	6,801	7,899	8,686	10,099	11,130	13,086	14,664
Treatment	4,383	6,383	8,071	7,945	12,098	14,592	18,411	19,332
Public Hospitals	2,704	4,192	5,382	4,868	7,804	9,234	10,202	10,682
University Hospitals	1,283	1,613	1,698	1,800	2,242	2,631	3,392	3,255
Private Hospitals	396	578	991	1,276	2,053	2,727	4,817	5,395
Personal, Supply, Optic etc.	498	685	845	981	806	934	753	706
SGK	7,630	10,663	13,150	13,608	17,668	20,045	25,404	27,618
Drug	4,301	5,615	6,399	7,001	8,372	8,858	10,717	12,153
Treatment	2,831	4,363	5,905	5,626	8,489	10,267	13,953	14,780
Public Hospitals	1,815	2,998	4,083	3,521	5,442	6,399	7,325	7,710
University Hospitals	620	827	1,079	1,083	1,325	1,523	2,247	2,117
Private Hospitals	396	538	743	1,021	1,723	2,345	4,381	4,953
Personal, Supply, Optic etc.	498	685	845	981	806	921	734	685

Source: Social Insurance Organization, 2009.

Table 6: Health Expenditures in Turkey According to Years and Sources of Expenditure.

Source of Expenditure	1992	2000	2008
Social Insurance Organization	1.35	4.49	16.91
Ministry of Health	1.82	1.89	5.19
Gren Card Expenditures	-	0.28	3.32
General Budget	1.03	1.08	3.68
Municipalities	0.02	n.a.	1.87
Ministry of Defence	0.28	n.a.	2.50
Private Insurance	n.a.	0.47	1.25
Out of Pocket	n.a.	3.59	13.84
Private Companies	n.a.	0.47	1.57
Private Health Funds	n.a.	0.10	0.94
Other Private Health Expenditures	n.a.	0.18	0.86
Total (Billion \$)	6.48	12.56	50.91

Source: City of London College Study, Hospital Manager, 2009

RESEARCH METHODOLOGY

Purpose

The study will provide the opportunity to assess the ethical conduct of those within the health services and the relation between the health services and its suppliers, particularly the pharmaceutical industry.

The study may wish to review the separation of responsibilities and interests between the Ministry of Health, its subordinate units, state and private supplies of healthcare products, healthcare professionals and the public and any conflict of interest is managed.

The study will explore the role and responsibilities of health professionals, their professional standards, and the potential for misconduct and corruption. It will consider the ethical framework surrounding the system of delivery of, use of, and payment for, pharmaceutical products.

The study may review how national and international private sector companies approach their roles and responsibilities in terms of ethical contracting and relations with public officials and health professionals.

Regarding the dimensions of the problem, there is a market environment in which health legislation gives shape of the service provision, the authority and responsibility of physicians and the interrelation of health professionals. In addition, there is a competition and balance of drug, medical equipment and supply companies and private health institutions. Physicians are the decision points of what type and amount of health service consumption. Physicians are also the most important determining factor of accessibility and quality of care. Thus, the actors of the market, while determining their own domains, use physicians. It is not rare that physicians become investors personally as well. The solutions of these dynamics and relationships need to be examined in detail about when these complicated practices and procedures are legal, how illegal practices occur and who obtains what kind of advantage. It is well known that these types of data could not be reached easily with a single quantitative or qualitative approach. A combination of both approaches is a good way to obtain proper data. For this reason, quantitative and qualitative methods were used together and data were combined with each other in this survey.

Research Structure

The technical design and stages of the study is as follows:

- The Ethics Research in Health Care Services is carried out by the team consisted of academic members and research associates from Marmara University Faculty of Health Sciences.
- The target group in the research is composed of Physicians, Nurses, Pharmacists, Medical Representatives and Patients.
- The field work that forms basis for the research is executed in two provinces chosen by the Prime Ministry: Nevsehir and Istanbul.

- In order to collect data from the target groups, as qualitatively “the focus group discussion” method, and as quantitatively “questionnaire interview” method is used.
- The focus group discussions and questionnaire interview is done between April 12 - May 13, 2009.
- The Focus Group Discussion Guide composed of themes suited for the objectives of research is generated for the focus group discussion and the discussions are done within the frame of these themes.
- Not including the managers who would prevent the participants to express their ideas clearly in the focus group discussions and also making the groups heterogeneous was taken into consideration.
- The focus group discussions were recorded both orally and also in written, also their analyses were made.
- There are 144 general practitioners, 121 consultant physicians, 339 nurses, and 105 pharmacies in Nevsehir; the research is done in Urgup and Hacibektas districts with the city centers according to the need.
- The focus group discussion is done with the group of pharmacists because of the reason that Medical Representatives work in Kayseri.
- The eight focus group discussion was conveyed to totally 85 people, and 1540 people were interviewed through face to face questionnaires.

Field work information

The methods, timetable, location, types of participants and numbers were as follows:

Focus Group Discussions				
Province	The group of study	The number of participants	The date of discussion	The place of discussion
Nevşehir	Physician	10	April 29, 2009	Nevşehir Local Health Authority
	Nurse	9	April 28, 2009	Nevşehir Local Health Authority
	Pharmacist	10	April 28, 2009	Nevşehir Local Health Authority
	Patient	12	April 29, 2009	Hacıbektaş Cultural Association
	Total	41		
İstanbul	Physician	10	May 13, 2009	Marmara U.,Health Sciences F.
	Nurse	13	May 07, 2009	The Hospital of Marmara U.
	Medical Representative	6	May 06, 2009	Marmara U.,Health Sciences F.
	Patient	15	May 05, 2009	Marmara U.,Health Sciences F.
	Total	44		
Final Total		85		
Face to face Interviews				
Province	The group of study	The number of participants	The date of interview	The place of interview
Nevşehir	Physician	63	April 27-30, 2009	Center, Ürgüp, Hacıbektaş
	Nurse	100	April 27-30, 2009	Center
	Pharmacist	34	April 27-30, 2009	Center, Ürgüp, Hacıbektaş
	Medical Representative	43	April 27-30, 2009	Center
	Patient	200	April 27-30, 2009	Center
	Total	440		
İstanbul	Physician	300	April 12-22, 2009	Center
	Nurse	300	April 12-22, 2009	Center
	Pharmacist	100	April 12-22, 2009	Center
	Medical Representative	100	April 12-22, 2009	Center
	Patient	300	April 12-22, 2009	Center
	Total	1100		
Final Total		1540		

Focus Group Discussion Themes

In parallel to the aim and context of the study, convenient to combination of quantitative and qualitative data, "legal and illegal earnings of physicians", "influence of drug industry on health professionals", "consumption and share issues", "complications about access to services and provision", "occupational conditions", "macro structural issues" were determined as main themes. Four different questionnaire forms were designed in the frame of these themes (See the forms in the annex). Focus group discussion guides were designed in the same way. In this step, experienced academicians and clinicians were interviewed. The main themes of the qualitative study is as follows:

Discussion Guide Themes

- Legal and illegal earnings of physicians
 - o Socioeconomic status of physicians
 - o Performance-based practice and circulating capital
 - o Knife payment and self-referring
- Influence of drug industry on health professionals
 - o Attitude toward promotion
 - o Medical congresses as a promotional offering
 - o Influence of pharmaceutical representatives over prescribing
 - o Promotional strategies of pharmaceutical representatives
 - o Attitude of pharmaceutical representatives toward nurses
 - o Promotion of drugs to nurses by pharmaceutical representatives
 - o Pharmaceutical representatives meeting the needs of institutions
 - o Limitation to pharmaceutical representatives
 - o Determination of drug brand by physician or pharmacist
- Consumption and share issues
 - o Herbal medicines, artificial medicines and pharmaceuticals sold out of pharmacy
 - o Provision of drugs and medical materials
 - o Overused drugs and tests
- Complications about access to services and provision
 - o Approach to hospital service
 - o Discrimination between patients
 - o Unmerited green cards
 - o Malpractice
- Occupational conditions
 - o Work load

- Professional risk
- Relationship with physicians
- Relationship with non-physician healthcare personnel
- Advantages and disadvantages of working in public clinics
- Macro structural issues
 - Political pressure
 - Transformation in Health
 - Family Medicine System
 - Academic ethics

SURVEY FINDINGS

PHYSICIANS

Table 7: Distribution of physicians by province and survey institution

Province		n	%
Istanbul	State (Ministry of Health)	100	33,3
	University	100	33,3
	Private	100	33,3
	Total	300	100,0
Nevsehir	State (Ministry of Health)	35	55,6
	Private	28	44,4
	Total	63	100,0

In Istanbul, interviews were held with a total of 300 physicians working at 100 Ministry of Health Hospitals, 100 University Hospitals, and 100 Private Hospitals. And in Nevsehir, interviews were held with a total of 63 physicians 35% of whom are working at the Ministry of Health Hospital, and 28% at a Private Hospital.

Table 8: Distribution of physicians by institution

	n	%
Public	120	33,1
Private	123	33,9
Public and Private	18	5,0
University	70	19,3
University and Private	32	8,8
Total	363	100,0

Of the physicians in the study group, 33% work at Public (Ministry of Health) Institutions only, 34% at Private Healthcare Institutions only, 5% at Public (Ministry of Health) and Private Healthcare Institutions, 19% at University Healthcare Institutions only, and 9% at University and Private Healthcare Institutions.

Table 9: Distribution of physicians by previous institution of employment

	n	%
Only Public	240	66,1
Public and Private	95	26,2
Only Private	28	7,7
Total	363	100,0

Of the physicians in the study group, 66% stated that they previously worked at Public Healthcare Institutions, 26% at Public and Private Healthcare Institutions, and 8% at only Private Healthcare Institutions.

Table 10: Age of physicians and years in profession

	Age	Years in profession
Average	38,0	13,3
Standard deviation	9,4	10,2
Smallest value	24,0	1,0
Greatest value	64,0	40,0

Among physicians in the study group, age span was 24-64 and average age was 38 ± 9 ; the span for years spent in profession was 1-40, average years spent in profession was 13 ± 1 .

Table 11: Distribution of physicians by gender

	n	%
Men	224	61,7
Women	139	38,3
Total	363	100,0

Of the physicians in the study group, 62% are men, and 38% are women.

Table 12: Distribution of physicians by specialty

	n	%
General practitioner	25	6,9
Surgeon	174	47,9
Internist	154	42,4
Basic medical sciences	10	2,8
Total	363	100,0

Of the physicians in the study group, 48% are surgeons, 42% are internists, 3% are basic medical sciences experts, and 7% are general practitioners.

Table 13: Physicians' limitation of promoting pharmaceuticals

Limitation of promoting pharmaceuticals	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Yes	64	53,3	37	30,1	2	11,1	33	47,1	17	53,1	153	42,1
No	56	46,7	86	69,9	16	88,9	37	52,9	15	46,9	210	57,9
Total	120	100,0	123	100,0	18	100,0	70	100,0	32	100,0	363	100,0
$\chi^2 = 22,911$ p=0,000												

Of the physicians in the study group, 58% did not set a limit for promoting pharmaceuticals. Physicians’ setting limits for promotion of pharmaceuticals was statistically different between employer institutions ($p<0,05$). 89% of physicians who work in both Public and Private, 70% of those in Private, 53% of those in University, 47% of those in both University and Private, 47% of those in Public stated that they do not set a limit for promoting pharmaceuticals.

Table 14: Limitation criteria of physicians who limit promoting pharmaceuticals

	n	%
No answer	59	38,6
Medical congress attendance	17	11,1
I accept small products like stationery, etc.	56	36,6
I accept only pharmaceuticals	11	7,2
Depends on the type of work	6	3,9
I accept promotional products within ethical boundaries	4	2,6
Total	153	100,0

Of the physicians in the study group who limit promoting pharmaceuticals, 37% accepted stationery products only, 11% limited to congress expenses, 7% limited to medical products, while 4% stated that the limitation may vary depending on the nature of activity.

Table 15: Physicians’ opinion on annual amount of pharmaceuticals promoted to them

	n	%
No answer/No idea	296	81,5
Medical congress expenses	4	1,1
0 to 5.000 TL average = 565 TL	<div>Public (n=21) 0 to 1.500 TL average = 257 TL</div> <div>Private (n=11) 50 to 5.000 TL average = 1.359 TL</div> <div>Public and private (n=1) 1.600 TL</div> <div>University (n=16) 0 to 5.000 TL average = 795 TL</div> <div>University and private (n=14) 10 to 120 TL average = 68 TL</div>	<div>63</div> <div>17,4</div>
Total	363	100,0

Of the physicians in the study group, 1% stated that annual amount of pharmaceuticals promoted to themselves was as much as congress expenses, and 82% said they had no idea, while the 17% who provided an estimate amount said that it was between 0 and 5.000 TL, the average of which is calculated as 565 TL.

Of the physicians that provided an estimate amount, those working in public said it was between 0 and 1.500 TL; those in private between 50 and 5.000 TL; those in university between 0 and 5.000 TL; and those in both University and Private between 10 and 120 TL.

Table 16: Physicians experiencing conflict of interest due to promotion of pharmaceuticals

	n	%
No	349	96,1
Yes	14	3,9
Total	363	100,0

Of the physicians in the study group, 4% felt themselves going through a conflict of interest in relation to the promotion of pharmaceuticals.

Table 17: Physicians' opinion as to whether patients believe that physicians are entitled to "additional informal payments" like "knife payments" or "self-referring"

	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Yes	23	19,2	18	14,6	1	5,6	17	24,3	17	53,1	76	20,9
No	86	71,7	95	77,2	12	66,7	45	64,3	10	31,3	248	68,3
No idea	11	9,2	10	8,1	5	27,8	8	11,4	5	15,6	39	10,7
Total	120	100,0	123	100,0	18	100,0	70	100,0	32	100,0	363	100,0
$\chi^2 = 35,658$ p=0,000												

Of the physicians in the study group, 21% stated that patients believe physicians to be entitled to "additional informal payments" like "knife payment", "referring patients to private offices as a prerequisite of hospitalization". Opinion of physicians as to whether patients think physicians are entitled to "additional informal payments" was statistically different between employer institutions (p<0,05) .

According to 53% of the physicians working in both University and Private, 24% of those in University, 15% of those in Private, 19% of those in Public, 6% of those in Public and Private, patients believe that physicians are entitled to "additional informal payments."

Table 18: Physicians’ opinion as to whether they are entitled to “additional informal payments” like “knife payments” or “self-referring”

	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Yes	10	8,3	10	8,1	3	16,7	9	12,9	7	21,9	39	10,7
No	104	86,7	110	89,4	9	50,0	56	80,0	19	59,4	298	82,1
No idea	6	5,0	3	2,4	6	33,3	5	7,1	6	18,8	26	7,2
Total	120	100,0	123	100,0	18	100,0	70	100,0	32	100,0	363	100,0
$\chi^2 = 39,246$ p=0,000												

Of the physicians in the study group, 11% believed that physicians are entitled to “additional informal payments” like “knife payment”, “referring patients to private offices as a prerequisite of hospitalization.” Opinion of physicians as to whether they are entitled to “additional informal payments” was statistically different between employer institutions (p<0,05) .

22% of physicians who work in both University and Private, 17% of those in both Public and Private, 13% of those in University, 8% of those in Private, and 8% of those in Public believed that physicians are entitled to “additional informal modes of payment.”

Table 19: Physicians’ conflict of hierarchy or interest with other physicians

	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Yes	35	29,2	28	22,8	1	5,6	22	31,4	1	3,1	87	24,0
No	85	70,8	95	77,2	17	94,4	48	68,6	31	96,9	276	76,0
Total	120	100,0	123	100,0	18	100,0	70	100,0	32	100,0	363	100,0
χ² = 14,993 p=0,005												

Of the physicians in the study group, 24% stated that they experienced conflict of hierarchy or interest with other physicians. With regard to physicians’ experience of conflict with other physicians, there are statistical differences between employer institutions (p<0,05) .

31% of physicians who work in University, 3% of those in both University and Private, 30% of those in Public, 23% of those in Private, 6% of those in both Public and Private stated that they experienced conflict of hierarchy or interest with other physicians.

Table 20: Distribution of reasons for physicians' conflict of hierarchy or interest with other physicians

	n	%
Administrative affairs	16	18,4
Unethical practices	15	17,2
Patient issues	5	5,7
Reporting of physicians' errors	4	4,6
Distribution of circulating capital	3	3,4
Knife payment	2	2,3
No answer	42	48,3
Total	87	100,0

Of the physicians in the study group who experienced conflict of hierarchy or interest with other physicians, 18% had problems about administrative affairs, 17% about unethical practices, 6% about patient issues, 5% about the reporting of physician errors, 3% about the distribution of circulating capital.

Table 21: Physicians' conflict of hierarchy or interest with non-physician employees

	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Yes	26	21,7	13	10,6	1	5,6	14	20,0	1	3,1	55	15,2
No	94	78,3	110	89,4	17	94,4	56	80,0	31	96,9	308	84,8
Total	120	100,0	123	100,0	18	100,0	70	100,0	32	100,0	363	100,0
$\chi^2 = 12,141$ p=0,016												

Of the physicians in the study group, 15% stated that they experienced conflict of hierarchy or interest with non-physician employees. With regard to physicians' experience of conflict with non-physician employees, there are statistical differences between employer institutions ($p<0,05$).

22% of physicians who work in public, 20% of those in University, 11% of those in private, 6% of those in both Public and Private, and 3% of those in both University and Private experienced conflict of hierarchy or interest with non-physician employees.

Table 22: Distribution of reasons for physicians’ experiencing conflict of hierarchy or interest with non-physician employees

	n	%
Physician not making additional payments to personnel for extra applications – surgery	4	7,3
Personnel not doing their job	36	65,5
Personnel acting disrespectfully	13	23,6
Personnel redirecting patients to another doctor	2	3,6
Total	55	100,0

Of the physicians in the study group who experienced conflict of hierarchy or interest with non-physician employees, 66% experienced conflict because personnel did not do their jobs, 23% because personnel was disrespectful, 7% because fees for extra applications-surgery was not paid to personnel, and 4% because personnel redirected patients to other physicians.

Table 23: Physicians’ opinion as to whether they knowingly or unknowingly treat patients differently

	n	%
Yes	105	28,9
No	258	71,1
Total	363	100,0

Of the physicians in the study group, 29% stated that they may have knowingly or unknowingly treated patients differently.

Table 24: Physicians’ opinion on factors that determine difference in treating patients

	n	%
Attitude and behavior of patient and/or patient relative	160	44,1
Socio-cultural status of patient	80	22,0
Time constraint/busy working routine	45	12,4
Stress	38	10,5
Urgency and severity of patient	23	6,3
Private patient	17	4,7
Total	363	100,0

Of the physicians in the study group, 44% said that patients are/could be treated differently due to attitude and behavior of patient and/or patient relatives, 22% due to the socio-cultural status of patient, 12% due to time constraints / busy work routine, 11% due to stress, 6% due to urgency or severity of disease, 5% due to the fact that it is a private patient of the physician.

Table 25: Whether physicians have been complained about in their professional life

	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Yes	59	49,2	58	47,2	6	33,3	27	38,6	4	12,5	154	42,4
No	61	50,8	65	52,8	12	66,7	43	61,4	28	87,5	209	57,6
Total	120	100,0	123	100,0	18	100,0	70	100,0	32	100,0	363	100,0
$\chi^2 = 16,126$ p=0,003												

Of the physicians in the study group, 42% stated that they were complained about in their professional life. With regard to complaints, there seems to be a statistical difference between employer institutions ($p<0,05$).

49% of physicians who work in public, 47% of physicians in private, 39% of those in University, 33% of those in both Public and Private, and 13% of those in both University and Private were complained about at least once during their professional lives.

Table 26: Number and nature of complaints about physicians

		n	%
Number of complaints	1 time	75	48,7
	2 times	23	14,9
	3 times	15	9,7
	Many times	32	20,8
	Not many	9	5,8
	Total	154	100,0
Matter of complaints	Argument with a patient or patient relative	36	23,4
	Failure to care for a patient, or mistreating a patient	55	35,7
	Refusal to do illegal things asked for by a patient	27	17,5
	Failure to properly inform a patient	3	1,9
	Malpractice claim	17	11,0
	Absence from workplace within working hours	14	9,1
	Confidentiality	1	0,6
	Complication during surgery	1	0,6
	Total	154	100,0

Of the physicians in the study group who stated that they were complained about, 48% were complained about once, 15% were complained about twice, 9% three times, 21% many times, and 6% were not complained about many times.

35% of physicians were complained because of failure to properly care for the patient, 24% because of arguing with patient and/or patient relatives, 18% because of refusing patients' irregular requests to write a "report or prescription," 11% because of a claim for wrong treatment or malpractice, 9% because of absence from workplace within working hours.

Table 27: Physicians’ opinions as to whether there are unethical aspects to physicians’ means of professional income

	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Exists	86	71,7	88	71,5	6	33,3	46	65,7	24	75,0	250	68,9
Do not exist	34	28,3	35	28,5	12	66,7	24	34,3	8	25,0	113	31,1
Total	120	100,0	123	100,0	18	100,0	70	100,0	32	100,0	363	100,0
$\chi^2 = 12,337$ p=0,015												

Of the physicians in the study group, 69% share the view that there are unethical aspects in medical practices in terms of how physicians make their income. Physicians’ opinion as to unethical aspects to ways physicians make their income was statistically different between employer institutions (p<0,05) .

75% of physicians who work in both University and Private, 72% of those in Public, 72% of those in Private, 66% of those in University, 33% of those in both Public and Private believe that there are unethical aspects in our country to physicians’ means of professional income.

Table 28: Physicians’ opinion as to how common unethical practices are

	Employed by										Total	
	Public		Private		Public and Private		University		University and Private			
	n	%	n	%	n	%	n	%	n	%	n	%
Common	23	26,7	25	28,7	1	16,7	24	52,2	3	12,5	76	30,5
Covers a limited number of physicians	52	60,5	50	57,5	4	66,7	18	39,1	8	33,3	132	53,0
Limited to occasional events	12	12,8	12	13,8	1	16,7	4	8,7	13	54,2	41	16,5
Total	87	100,0	87	100,0	6	100,0	46	100,0	24	100,0	250	100,0
$\chi^2 = 38,840$ p=0,000												

Of the physicians in the study group, 31% believed that unethical practices are common among physicians in our country. Opinion of physicians as to how common unethical medical practices are in our country was statistically different between employer institutions (p<0,05). 52% of the physicians who work in University, %29 of those in Private, 27% of those in Public, 17% of those in both Public and Private, and 13% of those in both

University and Private think that unethical practices are common among physicians in our country.

Table 29: Physicians' opinion in relation to most common unethical practices/ methods/ activities

(n= 204)	n	%
Knife payment/additional payment	156	35,0
Visiting private office as a precondition for hospitalization	55	12,3
Unnecessary test/intervention/prescription	53	11,9
Promotions	33	7,4
Discrimination between patients	31	7,0
Pursuing personal interests	28	6,3
Physicians dispraising one another	20	4,5
Treating private patients differently	15	3,4
Signing contracts with pharmaceutical companies	15	3,4
Redirecting patients to one's own contracted institutions	15	3,4
Failing to care properly for the patient	12	2,7
Issuing inaccurate reports for financial gain	6	1,3
Operating on patients without indications	5	1,1
Physicians charging other physicians	2	0,4
Total	446*	100,0

** Multiple answers were given.*

Physicians who took part in the study group stated that problems arise from knife payments/additional fees (35%), self-referring (12%), unnecessary tests/interventions/prescription (12%), discriminating between patients (7%), acting on personal interest (6%), physicians dispraising one another (5%), treating private patients differently (3%), failure to properly care for the patient (3%), and operating on patients without valid indications (1%).

NURSES

Table 30: Distribution of nurses by province and survey institution

Province		n	%
Istanbul	State (Ministry of Health)	100	33,3
	University	100	33,3
	Private	100	33,3
	Total	300	100,0
Nevsehir	State (Ministry of Health)	74	74,0
	Private	26	26,0
	Total	100	100,0

In Istanbul, interviews were held with a total of 300 nurses 100 of whom work at Ministry of Health Hospitals, 100 at University Hospitals, and 100 at Private Hospitals. And in Nevsehir, a total of 100 nurses were interviewed 74 of whom work at Ministry of Health Hospitals, and 26 at Private Hospitals.

Table 31: Age of nurses and years in profession

	Age	Years in profession
Average	30,5	9,7
Standard deviation	7,3	7,6
Smallest value	18,0	1,0
Greatest value	53,0	35,0

Of the nurses in the study group, age span was 18-53, and average age was 31 ± 7 ; the span for years spent in profession was 1-35 years, average years spent in profession was 10 ± 8 .

Table 32: Distribution of nurses by gender

	n	%
Male	15	3,8
Female	385	96,3
Total	400	100,0

Of the nurses in the study group, 4% were men and 96% were women.

Table 33: Nurses' conflict of hierarchy or interest with physicians

Frequency	Employed by						Total	
	Public		University		Private			
	n	%	n	%	n	%	n	%
Never	32	18,4	40	40,0	34	27,0	106	26,5
Often	26	14,9	6	6,0	12	9,5	44	11,0
Occasionally	107	61,5	52	52,0	75	59,5	234	58,5
Always	9	5,2	2	2,0	5	4,0	16	4,0
Total	174	100,0	100	100,0	126	100,0	400	100,0
$\chi^2 = 18,797$ $p=0,005$								

Of the nurses in the study group, 27% never, 11% often, 58% occasionally, and 4% always had conflict of hierarchy or interest with physicians. Frequency of conflicts of hierarchy or interest nurses had with physicians was statistically different between employer institutions ($p<0,05$).

While 40% of nurses who work at University said they never had conflict of hierarchy or interest with physicians, 15% of those working at Public (Ministry of Health) Institutions often, 62% occasionally, and 5% always had conflict of hierarchy or interest with physicians.

Table 34: Nurses' conflict of hierarchy or interest with non-physician employees

Frequency	Employed by						Total	
	Public		University		Private			
	n	%	n	%	n	%	n	%
Never	45	25,9	46	46,0	35	27,8	126	31,5
Often	22	12,6	2	2,0	8	6,3	32	8,0
Occasionally	100	57,5	47	47,0	80	63,5	227	56,8
Always	7	4,0	5	5,0	3	2,4	15	3,8
Total	174	100,0	100	100,0	126	100,0	400	100,0
$\chi^2 = 22,385$ $p=0,001$								

Of the nurses in the study group, 32% never, 8% often, 56% occasionally, and 4% always had conflict of hierarchy or interest with non-physician employees. Frequency of conflicts of hierarchy or interest nurses had with non-physician employees was statistically different between employer institutions ($p<0,05$).

While 46% of nurses who work at University said they never had conflict of hierarchy or interest with non-physician employees, 13% of those working at Public (Ministry of Health) Institutions often, 58% occasionally, and 4% always had conflict of hierarchy or interest with non-physician employees.

Table 35: Nurses feeling that they are under-capacitated by physicians

Feeling under-capacitated	Employed by						Total	
	Public		University		Private			
	n	%	n	%	n	%	n	%
Yes	63	36,2	26	26,0	24	19,0	113	28,3
No	111	63,8	74	74,0	102	81,0	287	71,8
Total	174	100,0	100	100,0	126	100,0	400	100,0
$\chi^2 = 10,949$ p=0,004								

Of the nurses in the study group, 28% felt that physicians give them less charge. With regard to the extent of such feeling, there is a statistical difference between nurses working in different institutions (p<0,05) .

36% of nurses that are employed by Public (Ministry of Health) Institutions, 26% of nurses employed by University, and 19% of nurses employed by Private Healthcare Institutions felt under-capacitated by physicians.

Table 36: Nurses feeling that physicians dump extra work on them

	n	%
Yes	270	67,5
No	130	32,5
Total	400	100,0

Of the nurses in the study group, 68% felt that physicians dump extra work on them.

Table 37: Nurses’ opinion on the existence of informal modes of payment to physicians

	Employed by						Total	
	Public		University		Private			
	n	%	n	%	n	%	n	%
Exists	44	25,3	19	19,0	31	24,6	94	23,5
Does not exist	42	24,1	39	39,0	7	5,6	88	22,0
No idea	88	50,6	42	42,0	88	69,8	218	54,5
Total	174	100,0	100	100,0	126	100,0	400	100,0
$\chi^2 = 38,949$ p=0,000								

Of the nurses in the study group, 24% stated that informal modes of payment to physicians exists, 22% said they do not exist, and 54% said they had no idea regarding the matter. Nurses’ opinion as to the existence of informal modes of payment to physicians was statistically different between employer institutions (p<0,05) .

25% of nurses that are employed by Public (Ministry of Health) Institutions, 19% of nurses employed by University, and 25% of nurses employed by Private Healthcare Institutions testified to the existence of informal modes of payment to physicians.

Table 38: Nurses feeling that physicians experience conflict of interest due to promotion of pharmaceuticals

	n	%
Yes	120	30,0
No	121	30,3
No idea	159	39,8
Total	400	100,0

Of the nurses in the study group, 30% stated that physicians experience conflict of interest due to promotion of pharmaceuticals, 30% said they do not, and 40% said they had no idea.

Table 39: Physicians treating patients differently or asking nurses to do so

	n	%
Yes	100	25,0
No	300	75,0
Total	400	100,0

Of the nurses in the study group, 25% stated that physicians treat patients differently, or ask nurses to do so.

Table 40: Nurses' opinion on factors determining physicians' different behavior to patients

	n	%
That it is a private patient	46	46,0
Socioeconomic status of the patient	4	4,0
No answer	50	50,0
Total	100	100,0

Of the nurses in the study group who think that physicians treat patients differently, 46% attributed such difference to the fact that it is a private patient of the physician, and 4% thought that socioeconomic status of the patient determined the treatment difference of physicians.

Table 41: Nurses' opinion on the influence medical representatives, pharmacist statements and pharmaceuticals promotion have over physicians

	n	%
Has influence	248	62,0
Has no influence	152	38,0
Total	400	100,0

Of the nurses in the study group, 62% said that statements of pharmaceutical representatives and pharmacists, and promotion of pharmaceuticals have influence over physicians.

Table 42: Nurses feeling that physicians experience conflict of interest due to promotion of pharmaceuticals

	n	%
Yes	63	15,8
No	337	84,3
Total	400	100,0

Of the nurses in the study group, 16% felt that physicians experience conflict of interest due to promotion of pharmaceuticals.

Table 43: Nurses’ opinion on the reasons for physicians undergoing conflict of interest due to promotion of pharmaceuticals

	n	%
Physician asking other physicians to prescribe drugs of the pharmaceutical company from whom he/she accepts promotional products	10	15,9
Pressuring other physicians if product belongs to a friend	6	9,5
Medical congress attendance	1	1,6
No answer	46	73,0
Total	63	100,0

16% of the nurses in the study group who felt that physicians experienced conflict of interest due to promotion of pharmaceuticals stated that physicians asked other physicians to prescribe drugs of companies which gave promotions, and 10% said that physicians pressure other physicians if the product belongs to a friend of his.

Table 44: Nurses’ opinion as to whether patients believe that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”

	n	%
Yes	128	32,0
No	272	68,0
Total	400	100,0

According to 32% of the nurses in the study group, patients believe that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring.”

Table 45: Nurses’ opinion as to whether physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”

	n	%
Yes	44	11,0
No	356	89,0
Total	400	100,0

Of the nurses in the study group, 11% believed that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring.”

Table 46: Nurses’ opinion on differences among physicians in relation to acceptance of promotional pharmaceuticals

	n	%
Significant differences	40	10,0
Slight differences	251	62,8
No difference	109	27,3
Total	400	100,0

Of the nurses in the study group, 10% stated that there are significant differences between physicians in relation to acceptance of promotion, 63 said that there are slight differences, and 27% said that there were no differences.

Table 47: Nurses’ opinion as to how common unethical practices are among physicians

	Employed by						Total	
	Public		University		Private			
	n	%	n	%	n	%	n	%
Common	69	39,7	53	53,0	47	37,3	169	42,3
Covers a limited number of physicians	73	42,0	24	24,0	63	50,0	160	40,0
Limited to occasional events	32	18,4	23	23,0	16	12,7	71	17,8
Total	174	100,0	100	100,0	126	100,0	400	100,0
$\chi^2 = 16,863$ p=0,002								

Of the nurses in the study group, 42% stated that unethical practices in medical practice are common, 40% stated that it covers a limited number of physicians, 18% said that it was limited to occasional events. Nurses’ opinion as to how common unethical practices are was statistically different between employer institutions (p<0,05) .

53% of nurses employed by University, 40% of nurses employed by Public (Ministry of Health) Institutions, and 37% of nurses employed by Private Healthcare Institutions stated that unethical practices in medical practice are common.

Table 48: Nurses’ opinion on annual amount of pharmaceuticals promoted to each physician

	n	%
Not certain	331	82,8
As much as the amount of a vacation	1	0,3
I am guessing that it is of a very large scale	17	4,3
As much as to cover all congress expenses	3	0,8
500 TL to 230.000 TL average = 10.908 TL	48	11,8
Total	400	100,0

Of the nurses in the study group, 4% guessed that the annual amount of pharmaceuticals promoted to each physician is of a very large scale, while 12% named an amount the average of which is 10.908 TL.

PHARMACISTS AND PHARMACEUTICAL REPRESENTATIVES

Table 49: Distribution of pharmacists and pharmaceutical representatives by provinces

Province		n	%
Istanbul	Pharmacist	100	50,0
	Pharmaceutical Representative	100	50,0
	Total	200	100,0
Nevsehir	Pharmacist	34	44,2
	Pharmaceutical Representative	43	55,8
	Total	77	100,0

In Istanbul, surveys were conducted through interviews with 100 pharmacists and 100 pharmaceutical representatives. And in Nevsehir, surveys were conducted through interviews with 34 pharmacists and 43 pharmaceutical representatives.

Table 50: Age of pharmacists and pharmaceutical representatives and years in profession

	Age	Years in profession
Average	34,1	9,3
Standard deviation	8,2	8,2
Smallest value	24,0	1,0
Greatest value	64,0	44,0

Among the pharmacists and pharmaceutical representatives in the study group, age span was 24-64, and average age was 34 ±8; the span for years spent in profession was 1-44 years, and average years spent in profession was 9 ±8.

Table 51: Distribution of pharmacists and pharmaceutical representatives by gender

	n	%
Male	197	71,1
Female	80	28,9
Total	277	100,0

Of the pharmacists and pharmaceutical representatives in the study group, 71% were men, and 29% were women.

Table 52: Opinion of pharmacists and pharmaceutical representatives as to the existence of informal modes of payment to physicians

Profession		n	%
Pharmacist	Exists	22	16,4
	Does not exist	63	47,0
	No idea	49	36,6
	Total	134	100,0
Pharmaceutical representative	Exists	34	23,8
	Does not exist	69	48,3
	No idea	40	28,0
	Total	143	100,0

16% of the pharmacists, and 24% of the pharmaceutical representatives in the study group testified to the existence of informal modes of payment to physicians.

Table 53: Whether pharmaceutical representatives limit promotion

	n	%
Yes	74	51,7
No	69	48,3
Total	143	100,0

Of the pharmaceutical representatives in the study group, 48% stated that they do not limit promotion.

Table 54: Limitation criteria of representatives who limit promotion of pharmaceuticals

	n	%
According to the products sent by the company (books, pens, stationery, etc.)	32	43,2
According to cost-budget	22	29,8
Within AIFD and Ministry of Health practices	12	16,2
Within ethical rules	1	1,4
No answer	7	9,5
Total	74	100,0

43% of pharmaceutical representatives in the study group who limit promotional activities stated that they set the limit according to the products sent by the company, 30% according to the cost-budget of the promotional activity in question, and 16% said they acted within the limits defined by AIFD and Ministry of Health.

Table 55: Whether pharmaceutical representatives restricting promotional activities receive requests or pressure from physicians to cross that boundary

	n	%
Yes	29	39,2
No	45	60,8
Total	74	100,0

Of the pharmaceutical representatives within the study group who limit promotional activities, 39% received a request or pressure from physicians to cross that boundary.

Table 56: Nature of physicians’ requests or pressure toward pharmaceutical representatives who limit promotional activities

	n	%
Asking for more promotional products	3	10,3
Asking for a computer, etc.	2	6,9
Asking for motor oil for one’s vehicle	1	3,4
Pressuring over the phone	1	3,4
No answer	22	75,9
Total	29	100,0

Of the 29 pharmaceutical representatives in the study group who limit promotional activities, three said that physicians asked for more promotional products, two said they received a request for computer, etc. one said a physician asked for motor oil, and one said that physicians pressured him over the phone to cross the boundary he had set.

Table 57: Pharmaceutical representatives experiencing problems due to promotion of pharmaceuticals

	n	%
Yes	22	15,4
No	121	84,6
Total	143	100,0

Of the pharmaceutical representatives in the study group, 15% stated that they experience problems due to promotion of pharmaceuticals.

Table 58: Sources of conflict among pharmaceutical representatives who experience promotion-related problems

	n	%
Demand for congress from physicians	4	18,2
Promotional activities of competition	2	9,0
Getting the cold shoulder from physicians	1	4,5
No answer	15	68,2
Total	22	100,0

Of the 22 pharmaceutical representatives within the study group who stated to have experienced problems in relation to promotion, four said that they had problems because of physicians' demand for medical congress attendance, two because of promotional activities of competitors, and one because he/she was given the cold shoulder by a physician.

Table 59: Opinion of pharmacists and pharmaceutical representatives as to whether patients believe that physicians are entitled to "additional informal payments" like "knife payments" or "referring patients to their private offices for hospitalization"

Profession		n	%
Pharmacist	Yes	8	6,0
	No	95	70,9
	No idea	31	23,1
	Total	134	100,0
Pharmaceutical representative	Yes	12	8,4
	No	88	61,5
	No idea	43	30,1
	Total	143	100,0

6% of pharmacists and 8% of pharmaceutical representatives in the study group stated that patients believe that physicians are entitled to "additional informal payments" like "knife payments" or "self-referring"

Table 60: Opinion of pharmacists and pharmaceutical representatives as to whether physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”

Profession		n	%
Pharmacist	Yes	4	3,0
	No	99	73,9
	No idea	31	23,1
	Total	134	100,0
Pharmaceutical representative	Yes	14	9,8
	No	104	72,7
	No idea	25	17,5
	Total	143	100,0

3% of pharmacists and 10% of pharmaceutical representatives in the study group believe that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”

Table 61: Pharmacists and pharmaceutical representatives experiencing problems with non-physician employees in relation to promotion of pharmaceuticals

Profession		n	%
Pharmacist	Yes	5	3,7
	No	129	96,3
	Total	134	100,0
Pharmaceutical representative	Yes	34	23,8
	No	109	76,2
	Total	143	100,0

4% of the pharmacists, and 24% of the pharmaceutical representatives in the study group stated that they experienced promotion-related problems with non-physician employees.

Table 62: Reasons for pharmacists and pharmaceutical representatives experiencing problems with non-physician employees in relation to promotion of pharmaceuticals

Profession		n	%
Pharmacist	Redirection attempts	1	20,0
	My refusal to deliver for their promotional demands	1	20,0
	My refusal to give the drug of the promoting company	1	20,0
	No answer	2	40,0
	Total	5	100,0
Pharmaceutical representative	My refusal to meet promotional demands like pen, meal, etc.	15	44,1
	My refusal to meet demand for medical congress attendance	1	2,9
	Their refusal to make me an appointment to see the physician	1	2,9
	That they restrict my access to the polyclinic	2	5,8
	No answer	15	44,1
	Total	34	100,0

Of the 5 pharmacists in the study group who had problems with non-physician employees in relation to promotion of pharmaceuticals, one said that he was redirected, one did not meet demands of non-physician employees for promotional products, and one did not give to the patient the drug of the company that was promoting at the time.

Of the 34 pharmaceutical representatives in the study group who had problems with non-physician employees in relation to promotion of pharmaceuticals non-physician employees, 15% said they did not meet the demands of non-physician employees for promotional products, two were given difficulty during access to the polyclinic, and one refused to pay for medical congress attendance expenses.

Table 63: Opinions of pharmacists and pharmaceutical representatives as to the existence of unethical aspects to the way physicians make income and other gains in our country

Profession		n	%
Pharmacist	Exists	91	67,9
	Does not exist	43	32,1
	Total	134	100,0
Pharmaceutical representative	Exists	83	58,0
	Does not exist	60	42,0
	Total	143	100,0

68% of pharmacists and 58% of pharmaceutical representatives in the study group stated that there are unethical aspects to the way physicians make income and other gains.

Table 64: Opinions of pharmacists and pharmaceutical representatives on differences among physicians in relation to acceptance of pharmaceutical promotion

Profession		n	%
Pharmacist	Significant differences	27	20,1
	Slight differences	77	57,5
	No difference	30	22,4
	Total	134	100,0
Pharmaceutical representative	Significant differences	21	14,7
	Slight differences	96	67,1
	No difference	26	18,2
	Total	143	100,0

Of the pharmacists in the study group, 20% stated that there are significant differences between physicians in relation to promotion acceptance, 58% said that there are slight differences, and 22% said that there is no difference.

Of the pharmaceutical representatives in the study group, 15% stated that there are significant differences between physicians in relation to promotion acceptance, 67% said that there are slight differences, and 19% said that there is no difference.

Table 65: Opinions of pharmacists and pharmaceutical representatives on the nature of difference among physicians in relation to acceptance of pharmaceutical promotion

Profession		n	%
Pharmacist	Prescribing products with more promotion	2	7,4
	Asking for cash	1	3,7
	No answer	24	88,9
	Total	27	100,0
Pharmaceutical representative	Asking for costly gifts	3	14,2
	Caring for the patient	1	4,8
	No answer	17	81,0
	Total	21	100,0

Out of 27 pharmacists in the study group who stated that there are significant differences among physicians in terms of promotion acceptance, two said that some physicians prefer to prescribe products with more promotion, and one said that some physicians asked for cash.

Out of 21 pharmaceutical representatives in the study group who stated that there are significant differences among physicians in terms of promotion acceptance, three said that some physicians asked for more costly gifts.

Table 66: Whether pharmaceutical representatives employ a method for convincing physicians or not

Profession		n	%
Pharmacist	No	134	100,0
Pharmaceutical representative	Yes	83	58,0
	No	60	42,0
	Total	143	100,0

While all pharmacists in the study group stated that they do not use any method to convince physicians, 58 of pharmaceutical representatives told that they use various methods to convince physicians.

Table 67: Methods used for convincing physicians

		N	%
Pharmaceutical representative	Literature about product	15	18,1
	Frequent visits	12	14,5
	Sales techniques	11	13,3
	Good communication	9	10,8
	Social activities	6	7,2
	Literature support	4	4,8
	Promotional products – drugs	4	4,8
	Depends on the level of intimacy	3	3,6
	Paramedical work	1	1,2
	No answer	18	21,7
	Total	83	100,0

Of the pharmaceutical representatives in the study group who use methods to convince physicians, 18% said they used product literature, 15% paid frequent visits, 13% used sales techniques, 11% were good at communication, and 7% used social activities.

Table 68: Whether there is difference between success level of male and female pharmaceutical representatives

Profession		n	%
Pharmacist	Males more successful	19	14,2
	Females more successful	35	26,1
	No difference	80	59,7
	Total	134	100,0
Pharmaceutical representative	Males more successful	30	21,0
	Females more successful	23	16,1
	No difference	90	62,9
	Total	143	100,0

Of the pharmacists in the study group, 14% stated that men are more successful as pharmaceutical representatives, while 26% said that women are more successful, and 60% said that gender is not a determining factor in success.

Of the pharmaceutical representatives in the study group, 21% stated that men are more successful as pharmaceutical representatives, while 16% said that women are more successful, and 63% said that gender is not a determining factor in success.

Table 69: Whether physician gender is taken into account in promotional activities

Profession		n	%
Pharmacist	Mostly taken into account	12	9,0
	Exceptionally taken into account	27	20,1
	Not taken into account	95	70,9
	Total	134	100,0
Pharmaceutical representative	Mostly taken into account	16	11,2
	Exceptionally taken into account	31	21,7
	Not taken into account	96	67,1
	Total	143	100,0

Of the pharmacists in the study group, 9% stated that physician gender is mostly taken into account in promotional activities, 20% said that it was exceptionally taken into account, and 71% said that it is not taken into account.

Of the pharmaceutical representatives in the study group, 11% stated that physician gender is mostly taken into account in promotional activities, 22% said that it was exceptionally taken into account, and 67% said that it is not taken into account.

Table 70: Opinion of pharmacists and pharmaceutical representatives as to how common unethical practices are among physicians

Profession		n	%
Pharmacist	Common	58	43,3
	Covers a limited number of physicians	41	30,6
	Limited to occasional events	35	26,1
	Total	134	100,0
Pharmaceutical representative	Common	25	17,5
	Covers a limited number of physicians	68	47,6
	Limited to occasional events	50	35,0
	Total	143	100,0

Of the pharmacists in the study group, 43% stated that unethical practices in medical practice are common, 31% stated that it covers a limited number of physicians, 26% stated that it is limited to occasional events.

Of the pharmaceutical representatives in the study group, 17% stated that unethical practices in medical practice are common, 48% stated that it covers a limited number of physicians, 35% stated that it is limited to occasional events.

Table 71: Opinion of pharmacists and pharmaceutical representatives in relation to most common unethical practices/ methods/activities among physicians

		n	%
Pharmacist (n=96)	Vacation in Turkey or abroad	56	30,1
	Gift, gift certificate	40	21,5
	Preferring a product for promotion	32	17,2
	Cash, cash per box	27	14,5
	Medical congress attendance	11	5,9
	Redirecting to pharmacy	7	3,8
	Opposing equivalent drug	5	2,7
	Catering for one's personal needs	2	1,1
	White goods	2	1,1
	Unnecessary prescription	2	1,1
	Charging for reports	2	1,1
	Total	186*	100,0
Pharmaceutical representative (n=83)	Cash, cash per box	42	27,1
	Catering for one's personal needs	29	18,7
	Gift, gift certificate	15	9,7
	Preferring a product for promotion	13	8,4
	Vacation in Turkey or abroad	9	5,8
	Medical congress attendance	8	5,2
	Out-of-hour meals	6	3,9
	Redirecting to pharmacy	5	3,2
	White goods	5	3,2
	Charging per prescription	4	2,6
	Medical congress attendance with one's spouse	4	2,6
	Knife payment	3	1,9
	Asking from the rep whatever the healthcare institution is lacking	3	1,9
	Charging for reports	3	1,9
	Charging the rep for hospital entry	2	1,3
	Unnecessary prescription	2	1,3
	Dispensing baby food for advertisement	1	0,6
	Secret contracts	1	0,6
	Total	155*	100,0

*Multiple answers were given.

96 responding pharmacists in the study group stated that the most common unethical practice or activity in medical practice is vacation in Turkey or abroad (30%), gifts/gift certificates (22%), preferring pharmaceuticals because of the promotions they come with (17%), paying the physician cash/cash per box (15%), and redirection to pharmacy (4%).

83 responding pharmaceutical representatives in the study group stated that the most common unethical practice, method or activity in medical practice is paying physicians cash/cash per box (27%), meeting personal requests/demands (19%), giving gifts/gift certificates (10%), preferring those products that come with promotions (8%), vacations in Turkey or abroad (6%), and paying for medical congress expenses (5%).

Table 72: Opinion of pharmacist and pharmaceutical representatives on the annual amount of pharmaceuticals promoted to each physician

Profession		n	%
Pharmacist	Not sure	121	90,3
	Very large quantities	3	2,2
	120 to 50.000 TL average = 10.162 TL	10	7,5
	Total	134	100,0
Pharmaceutical representative	Not sure	87	60,8
	Very large quantities	2	1,4
	45 to 60.000 TL average = 4.578 TL	54	37,8
	Total	143	100,0

90% of pharmacists were not sure about the annual amount of pharmaceuticals promoted to each physician, while 10 pharmacist named an “amount” the average of which is 10.162 TL.

61% of pharmaceutical representatives were not sure about the annual amount of pharmaceuticals promoted to each physician, while 54 pharmaceutical representative named an “amount” the average of which is 4.578 TL.

Table 73: Pharmacist and pharmaceutical representatives feeling forced, as a part of their job, to say things during the promotion of a pharmaceutical the truthfulness of which they doubt

Profession		n	%
Pharmacist	Never before	96	71,6
	Occasionally	38	28,4
	Total	134	100,0
Pharmaceutical representative	Never before	98	68,5
	Often	7	4,9
	Occasionally	32	22,4
	Always	6	4,2
	Total	143	100,0

Of the pharmacists in the study group, 72% stated that they never doubted the truthfulness of the things they said during the promotion of pharmaceuticals, while 28% said that they doubted the truthfulness of certain things but felt forced to say them as a part of one's job.

Of the pharmaceutical representatives in the study group, 69% never doubted the truthfulness of the things they say during product presentation, while 5% often, 22% occasionally, and 4% always doubted.

PATIENTS

Table 74: Distribution of patients by province and survey institution

Province	Institution	n	%
Istanbul	State (Ministry of Health)	100	33,3
	University	100	33,3
	Private	100	33,3
	Total	300	100,0
Nevsehir	State (Ministry of Health)	100	50,0
	Private	100	50,0
	Total	200	100,0

In Istanbul, surveys were conducted by interviewing a total of 300 patients 100 of whom receive services from Ministry of Health Hospitals, 100 from University Hospitals, and 100 from Private Hospitals. And in Nevsehir, interviews were held with a total of 200 patients; 100 from Ministry of Health Hospitals, and 100 from Private Hospitals.

Table 75: Age distribution of patients

	Age
Average	41,3
Standard deviation	15,1
Smallest value	17,0
Greatest value	90,0

Among the patients in the study group, age span was 17-90, and average age was 41 ± 2 .

Table 76: Distribution of patients by profession

Profession	n	%
Housewife	183	36,6
Self-employed	89	17,8
Worker	60	12,0
White-collar	47	9,4
Retired	46	9,2
Farmer	31	6,2
Public servant	25	5,0
Student	17	3,4
Unemployed	2	0,4
Total	500	100,0

Of the patients in the study group, 36% were housewives, 18% were self-employed, 12% were workers, 9% were white-collar, 9% were retired, 6% were farmers, 5% were public servants, 3% were students, and 0,4% were unemployed.

Table 77: Distribution of patients by economic status

	n	%
Low income / poor	118	23,6
Medium income / middle class	364	72,8
High income / affluent	18	3,6
Total	500	100,0

According to the statements of the patients in the study group, 24% are low-income/poor, and 73% are medium income/middle class.

Table 78: Patients’ preference of institution in case of health problems

	n	%
State (Ministry of Health) and University institutions	277	55,4
Private Healthcare Institutions	139	27,8
Public, University and Private Healthcare Institutions	40	8,0
University institutions	37	7,4
University and Private Healthcare Institutions	7	1,4
Total	500	100,0

Of the patients in the study group, 55% prefer Ministry of Health Hospitals, 28% prefer Private Healthcare Institutions, and 7% prefer University Hospitals.

Table 79: Whether patients experience problems during the use of public healthcare services for failing to pay physicians directly

	n	%
Yes	121	24,2
No	379	75,8
Total	500	100,0

Of the patients in the study group, 24% stated that they had problems during the use of public healthcare services because they did not pay physicians directly.

Table 80: Whether patients make knife payments

	n	%
Yes	144	28,8
No	356	71,2
Total	500	100,0

Of the patients in the study group, 29% stated that they made a “knife payment” to a physician.

Table 81: Whether patients feel forced to visit physicians’ private offices for becoming eligible for hospitalization

	n	%
Yes	214	42,8
No	286	57,2
Total	500	100,0

Of the patients in the study group, 43% stated that they felt forced to visit physicians’ private offices in order to become eligible for hospitalization.

Table 82: Whether patients believe that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”

	n	%
Yes	71	14,2
No	429	85,8
Total	500	100,0

Of the patients in the study group, 14% believe that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”

Table 83: Whether patients feel being treated differently by physicians and nurses based on their socioeconomic status

	n	%
Yes	188	37,6
No	312	62,4
Total	500	100,0

Of the patients in the study group, 38% felt that they were treated differently from other patients by physicians and nurses because of their socioeconomic statuses.

Table 84: Patients’ opinion of the wage physicians are paid by the state

	n	%
It is not enough	101	20,2
It is enough	173	34,6
No idea	226	45,2
Total	500	100,0

Of the patients in the study group, 20% stated that wages paid by the public to physicians is not enough, while 35% said it is enough.

Table 85: Whether patients agree that physicians jeopardize patients’ health for money

	n	%
Yes	217	43,4
No	283	56,6
Total	500	100,0

Of patients in the study group, 43% believe physicians jeopardize patients’ health for money.

Table 86: Opinion of patients about physicians

	n	%
We receive better and faster service if we pay	234	46,8
There are such doctors, but a majority of them are honest and care about patients’ health	156	31,2
There are honest physicians, but a majority of them put money before patients’ health	73	14,6
Never in my life have I seen an honest doctor; all they think about is money, and patients come second	37	7,4
Total	500	100,0

Of the patients in the study group, 7% said that all physicians put money first, 15% said that majority of physicians put money first, 31% said that majority of physicians put patients before money, and 47% said that they are served better and faster when they pay.

Main Themes Identified in the Survey by Group

Physicians

31% believed that unethical practices are common among physicians in our country. 69% share the view that there are unethical aspects in medical practices in Turkey to ways physicians make their income. Responding physicians in the study group stated that problems arise from knife payments/additional fees (35%), self-referring (12%), unnecessary tests/interventions/ prescription (12%). 21% stated that patients believe physicians to be entitled to "additional informal payments" like "knife payment", "referring patients to private offices as a prerequisite of hospitalization".

58% did not set a limit for promotion of pharmaceuticals. Physicians who limit the promotion of pharmaceuticals, 37% accepted stationery products only, 11% limited to congress expenses, 7% limited to medical products. 1% of the physicians stated that annual amount of pharmaceuticals promoted to themselves was as much as congress expenses, 82% said they had no idea of the amount, while the 17% who provided an estimate amount said that it was between 0 and 5.000 TL, the average of which is calculated as 565 TL. 4% felt themselves going through a conflict of interest in relation to the promotion of pharmaceuticals.

24% stated that they experienced conflict of hierarchy or interest with other physicians and 15% with other non-physician employees. 29% stated that they may have knowingly or unknowingly treated patients differently. 42% stated that they were complained about in their professional life. Of these complained doctors 48% were complained once, 15% twice, 9% three times and 21% many times.

Nurses

42% stated that unethical practices in medical practice are common, 40% stated that it covers a limited number of physicians, 18% said that it was limited to occasional events. According to 32% of the nurses in the study group, patients believe that physicians are entitled to "additional informal payments" like "knife payments" or "self-referring." 11% believed that physicians are entitled to "additional informal payments" like "knife payments" or "self-referring." 24% stated that informal modes of payment to physicians exist, 22% said they do not exist, and 54% said they had no idea regarding the matter.

30% stated that physicians experience conflict of interest due to promotion of pharmaceuticals, 30% said they do not, and 40% said they had no idea. 62% said that statements of pharmaceutical representatives and pharmacists, and promotion of pharmaceuticals have influence over physicians. 16% felt that physicians experience conflict of interest due to promotion of pharmaceuticals and out of these again 16% stated that physicians asked other physicians to prescribe drugs of companies which gave promotions. 4% guessed that the annual amount of pharmaceuticals promoted to each physician is of a very large scale, while 12% named an amount the average of which is 10.908 TL.

27% never, 11% often, 58% occasionally, and 4% always had conflict of hierarchy or interest with physicians. 28% felt that they are under-mined by physicians and 68% felt that physicians dump extra work on them. 32% never, 8% often, 56% occasionally, and 4% always had conflict of hierarchy or interest with non-physician employees. 25% stated that physicians treat patients differently, or ask nurses to do so. Out of these nurses, 46% attributed such difference to the fact that it is a private patient of the physician.

Pharmacists and pharmaceutical representatives

68% of pharmacists and 58% of pharmaceutical representatives in the study group stated that there are unethical aspects to the way physicians make income and other gains. In the study group, 43% of pharmacists and 17% of pharmaceutical representatives stated that unethical practices in medical practice are common. 96 responding pharmacists in the study group stated that the most common unethical activity in medical practice is vacation in Turkey or abroad (30%), gifts/gift certificates (22%), preferring pharmaceuticals because of the promotions they come with (17%), paying the physician cash/cash per box (15%), and redirection to pharmacy (4%). 83 responding pharmaceutical representatives in the study group stated that the most common unethical practice, method or activity in medical practice is paying physicians cash/cash per box (27%), meeting personal requests/demands (19%), giving gifts/gift certificates (10%), preferring those products that come with promotions (8%), vacations in Turkey or abroad (6%), and paying for medical congress expenses (5%).

6% of pharmacists and 8% of pharmaceutical representatives in the study group stated that patients believe that physicians are entitled to "additional informal payments" like "knife payments" or "self-referring" 3% of pharmacists and 10% of pharmaceutical representatives in the study group believe that physicians are entitled to "additional informal payments" like "knife payments" or "self-referring". 16% of the pharmacists and 24% of the pharmaceutical representatives testified to the existence of informal modes of payment to physicians. 90% of pharmacists were not sure about the annual amount of pharmaceuticals promoted to each physician, while 10 pharmacists named an "amount" the average of which is 10.162 TL. 61% of pharmaceutical representatives were not sure about the annual amount of pharmaceuticals promoted to each physician, while 54 pharmaceutical representatives named an "amount" the average of which is 4.578 TL.

While all pharmacists in the study group stated that they do not apply any method to convince physicians, 58 of pharmaceutical representatives told that they use various methods to convince physicians. 18% of these pharmaceutical representatives said they used product literature, 15% paid frequent visits, 13% used sales techniques, 11% were good at communication, and 7% used social activities. 43% of pharmaceutical representatives who limit promotional activities stated that they set the limit according to the products sent by the company, 30% according to the cost-budget of the promotional activity in question. 39% of these received a request or pressure from physicians to cross that boundary. 15% of the pharmaceutical representatives stated that they experience problems due to promotion of pharmaceuticals. 4% of the pharmacists, and 24% of the pharmaceutical representatives in the study group stated that they experienced

promotion-related problems with non-physician employees. 72% of the pharmacists and 69% of the pharmaceutical representatives stated that they never doubted the truthfulness of the things they said during the promotion of pharmaceuticals.

Patients

20% stated that wages paid by the public to physicians is not enough, while 35% said it is enough. 43% believe physicians jeopardize patients' health for money. 7% said that all physicians put money first, 15% said that majority of physicians put money first, 31% said that majority of physicians put patients before money, and 47% said that they are served better and faster when they pay.

14% believe that physicians are entitled to "additional informal payments" like "knife payments" or "self-referring". 29% stated that they made a "knife payment" to a physician.

43% stated that they felt forced to visit physicians' private offices in order to become eligible for hospitalization. 24% stated that they had problems during the use of public healthcare services because they did not pay physicians directly. 38% felt that they were treated differently from other patients by physicians and nurses because of their socioeconomic statuses.

FOCUS GROUP DISCUSSIONS⁴⁹

LEGAL AND ILLEGAL EARNINGS OF PHYSICIANS

SOCIOECONOMIC STATUS OF PHYSICIANS

Physicians

Physicians expressed different views in relation to socioeconomic status. Physicians in Nevsehir talked more about insufficient personal rights, negativities associated with working conditions, and a recent loss of prestige vis-à-vis the patients, while physicians in Istanbul added that they were not compensated sufficiently for additional work, that there is an inter-professional and intra-professional inequality of remuneration, and that there are certain results associated with the common belief that physicians are “well-to-do.” Physicians also defended that the amount of corruption in the medical sector is very small compared to other sectors, that certain negativities cannot be attributed to all healthcare professionals, and that the TPA (Turkish Physicians’ Association) engages in activities other than its primary duties.

“We compare ourselves with the European Union and we see always ourselves in a lower level than EU. All of my family is physician and a part of it lives in Germany. There isn’t any monetary response of our effort; consequently if we are to compare with somewhere else, we must talk about the salaries and earnings. Even in the Hippocratic Oath “take money, but don’t take from the person you’ve got knowledge” is said. A hungry bear won’t dance. There are some profession groups talking “the doctors are thieves”, but they are thieves in their professions as threefold than us. In our profession, a little stuff attracts the attention. “Don’t you know deontology?” begins the grocer with, what’s it to you; you the grocer sold to me the cookie double price a minute ago, what are we discussing about me? Years ago, a group of people came to my consulting room and said; “You are a precious person, you are so, you are that, we will do a questionnaire with you.” Actually they want something from me, so they talk like that. Doctors get money from like these participations abroad, but we don’t. My mother had a brain hemorrhage. When we went to Çapa, I called two professors I liked very much, I couldn’t find them. It wasn’t their day-off, but they weren’t there. I could reach one of them three days later, but I could never find the other. They earn money in the private sector, what are they doing in the university? “We made you a professor, we paid your salary, and you earn good money when we compared to rest of Turkey” I told one of them. He got angry at me and said; “What’s it to you, I’m going to buy a house in Zekeriyaköy, too.” I don’t get angry at the prostitutes, advocates, engineers, and hit men who buy houses in there. I want to buy, too. If a robber buys a house there so should a doctor. There is also the part of this issue. More bitterly, when we look at the upper level physicians, these acts go up. He works in “M” University; if you call him, he says, “yeah, I’m at the university”; but his name is on the “A” hospital’s board- he examines there. We gave the title, but he earns the money. Even if we know the doctor s and preys on the patients, we bring our patients to him. (T.U.,24, Public Health Specialist, Retired, Occupational Physician, Ist)”

⁴⁹ The discussions are summarized, and supported by representative quotations (the full responses are in Annex The number after the name indicates “the age” in the patients; in other people “the year past in the profession”)

"How much salary does a newly graduate general practitioner get? 1,369 Liras. He/she picks up a bit by the help of the circulating capital, but there are places which do not get circulating capital. The State undervalues doctors. Empty bags cannot stand upright; poverty cannot be virtue. (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

"We shouldn't compare ourselves with the public. We shouldn't think that if the public steals, then so could I (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)"

"The disparity in different profession groups in our country is more important for me. It isn't important whether the employees of foreign countries get paid higher or not; if their country is rich, they should get it. I am an official in the degree of ¼ and I could only go so high. For example, the important thing now is how much the colonel or adjudicator gets. They get much more than us even when they are retired. The state should cut my circulating capital income and give me the salary- it would be much more equitable (C.O., 17, General Surgery Specialist, State Hosp., Vice Chief Physician, Nev.)"

Pharmaceutical Representatives

Pharmaceutical representatives talked about the recent negative trend in the reputation of the medical profession within the society.

"The doctors are under too much pressure. Nowadays they are afraid of everything. There is no respect. They are constantly threatened by the supervisors. They flee from even us in fear. To be a doctor is much more difficult now (M.G., 5, Ist.)"

"The doctor was esteemed before, but now he/she has no value. Frequently I see the patients saying; 'you must examine, I am paying for you'. The doctors are in a pity situation (O.N., 7, Ist.)"

PERFORMANCE-BASED PRACTICE AND CIRCULATING CAPITAL

Physicians

A majority of physicians expressed that coefficient practice in the existing circulating capital system is wrong. They emphasized, in particular, that coefficients in branches like general surgery which take more time and are physically more consuming cannot be same as those in branches like dermatology; that circulating capital should be allocated on the basis of money earned, and not spent by the state; that the gap between physicians working at institutions like hospitals and healthcare units must be bridged; that there is a need to increase the coefficient of public health services; and that circulating capital difference between them and other healthcare professionals are creating some negativities.

"The circulating capital is calculated according to the clinical input. It shouldn't be like that. The factor in terms of the workload should be brought. For example an urologist or a pediatrician gets wages varying according to hospital. They get very low wages in spite of that they do very hard job. However there are people who get very high wages. When you write the same operation like that you get like this, it changes. There is no auditing. The state is being robbed (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist)"

"The factors are wrong. They must be revised. They must be the same in every institution. Differentiation in regions is not a problem. I get my salary in a certain amount, and rest of it as invoice. I pay income tax. I use my child's education invoices (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)."

"While the patient rights were being talked about, the rights of physicians wasn't mentioned at all. The physicians do not have both occupational rights and also life security. There is an unfair method of scoring between the physicians. The surgeon is face to face with the patient for 24 hour, but five surgeons together cannot earn money as much as a doctor works in a polyclinic. There is an inequality between majors. The package payment is also a wrong system. Sometimes you need to get ultrasound but it isn't included in the package. The associate who images the ultrasound cannot get wage also. There is no value of endeavor. All the shortcomings of the system cannot be attributed to the physician. It is impossible physicians to do their duty accurately in such a system (N.D., 34, General Surgery Specialist, Retired, Private Hosp. Manager in Medical Chamber, Nev.)"

"The circulating capital system is illogical, because it is based on the turnover. It means that the more the turnover is, the greater salary you get. But on the contrary, salary should be increased by decreasing the turnover. Your salary increases when you make the state spend money. When the expenses accrete, other precautions are tried to prevent it. That is, weird things happen (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)."

Nurses

Nurses stated that, similar to physicians, they should also be paid out of the circulating capital according to a different coefficient which is based on specialty, and that professional depreciation should be reflected on the fees one receives out of the circulating capital. They emphasized that healthcare professionals –and especially physicians– would not engage in unethical behavior if their salaries were at a satisfactory level.

"A nurse who has the same seniority in a normal clinic in Ministry of Health gets circulating capital three times higher than me. The malpractice risk in oncology is too high; therefore we need to get much more. We should also have early retirement, because the medicines can have adverse effects. But I think this isn't known because the oncology is a new field. Years ago I happened to come to a university hospital. However, if you say to turn back to the state hospital, I won't. Because I believe that I am very different now. Here is much more educative place. The problems arose from the lack of employee and financial dissatisfaction. If people were in comfort, they wouldn't need to enter in interest relationships with the pharmaceutical companies or by another ways (V.E.A., 26, Oncology Clinic, Ist.)"

"The circulating capital is less in our department. We don't know even from the first person whether the circulating capital will be placed or not. The employee in health sector should get money adequately. People may leave the ethics after a point (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

Pharmaceutical Representatives

Pharmaceutical representatives pointed out that devoted and hard-working physicians are investigated, for no good reason at all, because of this practice; and that due to the limitation imposed on number of patients a physician can see in a day, clinics are closed in some places after certain hours.

"The doctor with whom I worked in the public clinic was keen on his job. He liked to examine the patients. The circulating capital got expanded unwittingly while he examined the patients. The patients wanted particularly him because he was very careful and debonair. Finally an investigation was conducted to him because of the circulating capital (M.G., 5, Ist.)"

"Ministry of Health has imposed restriction. Above a certain number of patients can no longer be examined. It says that a doctor should examine 100 or 125 patients at most. The doctor closes the polyclinic after 125 patients in order not to have a trouble. If the number is over before midnight, he/she closes the polyclinic and sits in. Then the patients complain about it by saying that the doctors don't care for them (O.N., 7, Ist.)"

KNIFE PAYMENT AND SELF-REFERRING

Physicians

Physicians stated that with the end of private office practice, unethical practices like knife payments and self-referring will already disappear; that everyone should not be implicated because of a few physicians; that physicians are in some cases given gifts and money for reasons of gratitude, or maybe payment was accepted for materials and equipment used during the procedure.

"This subject fell from favor with the abolishment of the consulting room medicine. Current application doesn't allow extra money and knife money anyway. In Nevsehir, there are only three gynecology consulting rooms left. If there isn't any consulting room, we cannot talk about knife money; using the hospital as a front is impossible (N.D., 34, General Surgery Specialist, Retired, Private Hosp. Manager in Medical Chamber, Nev.)"

"The state cut the doctors' relationship with the outside world by the full-time system. Knife money and consulting room is over. I don't know whether it is good or bad but the relationship with outside has been cut (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"I don't believe that doctors generally get this kind of money. When a doctor gets it, we cannot bring other doctors under suspicion. The academics in the universities mostly do it; first of all it is needed to reach them. If the patient goes to the doctor's consulting room as the doctor couldn't allocate enough time for him/her, and if he/she makes payment for it; it is the right, it isn't the knife money. The patient sometimes thinks that the doctor isn't good when he prescribes fewer than four medicines or he doesn't want money. Sometimes doctors get presents instead of money. It isn't a claim, it is a present. Years ago, I gave 100 marks for the doctor who made my wife caesarean. He didn't accept it. Instead of it I gave him a bouquet of flower, he loved it. He is a doctor in Mardin; I bring something every time I go there. It came dear for me. It isn't the knife money. If the physician says he won't operate on you unless you give him/her that, it is the knife money (K.S., 17, General practitioner, Private Hosp., Manager in Medical Chamber, Nev.)"

Patients

Patients said that additional amounts are charged on top of the official fee, in most cases they are asked to buy the materials, and that they also feel the need to pay additional amounts to access the physician more easily.

"About two years ago, in GSH, after the appendectomy of my aunt's daughter, they said that we cannot exit from the hospital without giving the knife money and they wanted 250 liras apart from the official price. We didn't file a legal action. The hospitals in small places don't work accurately (G.I., 30, Ist.)"

"My wife didn't have social security during her pregnancy. We took her to ZKH. She needed to be operated immediately. The doctor said; 'Choose your wife or your baby.' I chose my wife and she survived. Afterwards they wanted 200 liras. I thought about it; I didn't have the money. I dressed up my wife and took her out of the hospital with another name; I really abducted her with a taxi. A same thing in the private UH happened. My daughter was nearly aborted as they said she would die. We didn't do it; and now she is as right as rain. They said that without looking at any diagnosis results (A.I., 57, Ist.)"

"I had an operation in BGH in 2006. They directed me to KEAH. I had 50 liras, the cost of the operation was 500 liras. My relatives bought that equipment; otherwise the operation couldn't be carried out. I had green card. I don't know under which name they got that money. When I go for a checkup, I am not asked for any payment now. (S.T., 26, Ist.)"

"In KEAH, before you have an operation, you need to make payment to the foundation. It has been said it is the 'academics money'. But when we talked with the academics, he said it is up to you. It was said that in order to reach academics whenever you want, this kind of donation must be paid (A.G., 39, Ist.)"

"There is a saying that if you go a doctor's private office, things go well. We did the same for my father. Actually, the doctor didn't make this kind of proposal. I felt that fortunately we went there (A.G., 39, Ist.)"

INFLUENCE OF DRUG INDUSTRY ON HEALTH PROFESSIONALS

ATTITUDE TOWARD PROMOTION

Physicians

Physicians expressed that promotional practices are done at other sectors too, but that they see suggestive brochures as a waste, and deem them as unnecessary. Physicians felt that asking for unethical promotional materials is related to one's character. One physician said that in the absence of promotional activities, organizations like printing houses, hotels, etc. who depend on such services will be negatively affected, which would in turn have a negative impact on economy. Physicians believed that persons would not engage in such activities if salaries were at a satisfactory level.

"I am against for the distribution of promotion, excluding education. Hundreds of papers come for one kind of medicine however I already know that medicine and I can understand it by only

reading one paper. So there is no need for many papers (A.A., 15, General Practitioner, Assistant Manager of ACSAP, Nev.)"

"The company cannot give the doctor a refrigerator, because the ministry determines the things given. Rest is unofficial (B.O., 17, General Practitioner, Public Clinic, Nev.); (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

"As a promotion, getting a laptop can be taken as education equipment and it has been said this was determined by the Ministry. The literature search in internet can be shown as reason. If you give an end to promotion, a great sector would be spoilt; from the hotels, the catering and clothes providers of them, gas stations to the representatives. Even the economy can be destroyed. But that money comes from the citizens (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"We shouldn't compare ourselves with Europe, when criticizing. None of them is better than us. Only the view and the scenery is beautiful. The background of the business isn't the same as seen. They have the same corrupt things. I can talk like that because I lived and saw how things work in Germany, Belgium and Austria. If in here a woman can be given as promotion, it is the same abroad (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"Again we despise ourselves. However the governor can get a official car and decide which paychecks go in which bank. Isn't it astonishing? He is ignored but things change when we are in the question. Didn't you think why the bank does that? (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"I was a medical representative for two years before I became a doctor. I more or less know two sides of this job. It's a dog-eat-dog world. First of all, the ethical rules aren't the same for pharmaceutical companies and physicians. The company trades, the medical ethics isn't important for it. There is a thing such 'the material that produces prescription. You are given a quota and you are asked to sell them. The important thing is to produce prescription, not what you are doing. The boss wants outcome from you. The pharmaceutical companies enhance the market. But it isn't right ethically to make this market enhance. The representative won't do it ethically. He/she looks for how to do it. It is the matter of this job. To be frank, I bribed the doctor. For example I bought winter tires. It isn't a promotion, it is the bribe. The things that aren't bribes are only for the use of medicine (I.T., 15, General Practitioner, State Hosp., Nev.)"

Nurses

Nurses felt that asking for unethical promotional materials is related with one's character. Nurses believed that persons would not engage in such activities if their salaries were satisfactory. On the other hand, some of nurses told that their vacations have now become an ordinary method of promotion, and that physicians do not set a limit for it.

"I know people who get stuff like washing machine, oven and etc, water heater, and also refrigerator for their own houses. (S.D., 15, Public Clinic, Nev.)"

"The holiday already is a classic (A.C., 27, State Hosp., Nev.)"

"I have a relative who works as a medical representative; he was saying that he gave presents according to the doctor's wishes. They definitely ask doctors if they want anything. But of course, it is an open ended question. There are people who get their private offices furnished. The doctor who has a dog is given dog food (S.O., 10, State Hosp., Nev.)"

"The physicians are open to every kind of promotion. I haven't seen any that reject it.

(E.A., 11, Thoracic and Plastic Surgery Clinic, Ist.)"

"Demand generally comes from the company. The doctor doesn't want anything directly (D.C., 17, Orthopedic Clinic, Ist.)"

Pharmacists

Part of pharmacists said that these problems would cease to exist in the absence of the pharmaceutical representative profession.

"The drug advertisement is necessary. How will you follow the drugs? Drug advertisement cannot be without medical representative. They show modesty by visiting (M.G., 17, Nev.); (E.A., 12, Nev.); (A.G., 26, Nev.); (N.E., 22, Nev.)"

"The representative needs to give away something for an effective advertisement. The promotion for the doctor must not be abolished; but certainly there should be quota. The promotion shouldn't have material value; it should be fractional. It can be small souvenirs like mugs; but money, refrigerator or something else cannot be (B.K., 7, Nev.)"

Pharmaceutical Representatives

Pharmaceutical representatives said that physicians take a quick look at brochures before they dispose them, which still makes them an appropriate marketing tool, and that they are not planning on discontinuing the use of brochures. Pharmaceutical representatives felt that asking for unethical promotional materials is related to one's character. Pharmaceutical representatives are important for introducing new drugs, and that it should continue to exist. Pharmaceutical representatives vacations is now a routine method of promotion, and that physicians do not set a limit for promotion. Pharmaceutical representatives said that demand for unethical promotions usually comes from companies because of competition, and that companies are capable of doing many things for the sake of differentiating their name and brands.

"We ask the companies; 'Why is so much money spent to these promotions?'; but there is perception and the results of the market research. For this reason, the companies must do it. Actually, it is about the character of the doctor. Some of the physicians want something for themselves. Generally it happens in poor places. They keep up with the system of there, but they do it by sounding out (G.B., 4, Ist.)"

"These promotions are made with a budget; our intention is to sell the drug and take the cost. There isn't any limitation in the big companies; they can do everything. We cannot reach things that the leader companies do. Actually, these promotions are directed with the needs of physicians and our wish to give away the better one. Every doctor is absolutely is different from

each other. The perceptions are utterly different. Sometimes even the words can close the deal (A.K., 2.5, Ist)."

MEDICAL CONGRESSES AS A PROMOTIONAL OFFERING

Physicians

Physicians stated that the number of medical congresses recently increased substantially, and attendance price of such events is too high to be paid out of one's salary since hotels, and of universities, are preferred as venue, which dictates that physicians have to depend on drug companies for such activities. They noted that in other countries physicians can afford such congresses out of their own salaries, and that a legal measure that allows tax deduction of congress attendance fees may help improve the situation. It is also stated that drug companies promote not to everyone but to those physicians who can meet the expectations.

"In 1992, I paid for my first congress out of my own pocket and I spent about 100 dollars. The congresses were made quadrennial in those years. Later, it was made biennially, afterwards it began to be carried out annually; and the prices were increased. Consequently, we cannot any longer do it by paying out of pocket. These jobs have become a source of income for the associations. Now the associations cut money, they cannot find any place to spend money. Can the participation fee be 450 euro every year? Science in Turkey doesn't improve every year that much. When the doctor goes to the congress, he will pay both 450 euro, and also he cannot get the circulating capital. It should be arranged by the laws (F.N., 20, Urology Specialist, State Hosp., Vice Chief Physician, Ist.)"

"Why aren't these congresses carried out in the universities rather than the hotels? (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

"A medical congress is done by an official approval; transportation, accommodation, and participation fee is paid. The Ministry of Health itself sends to congresses, and in this announcement it is written that the pharmaceutical companies can pay. In this announcement even the gas payment is determined, but some people imply that we accept bribe. A person from public or somebody else misunderstands the situation and says; 'the pharmaceutical company took the doctor to holiday to a five star hotel'. However it is a practice that the state allows and specifies. (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

"Recently I have attended a family medicine congress. I asked to the foreign doctors how and which company they came with. I was astonished when they said; 'What? We are paying it out of our pockets'. They were astonished when they heard that the companies did this job. In our country Ministry of Health allows this congress thing a little bit. The salary of doctors in Europe is five to ten thousands euro. I am sorry for the gap of the salaries between the general practitioner in border gate in Edirne and the general practitioner in Greece. When our salary is enough, we can go to congress with our own money (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"The system is that: The promotions are reserved as hotel, food, medical equipment and book cost. If the representative has bad intentions, he/she does everything; of course the doctor is

chosen according to it. For example, they arrange the hotel, and get extra money; it is same for the books. Consequently, they get extra money. Then, they go to the doctor and say; 'Prescribe my drug, and I would put you on two-thousand-lira payroll'. One of them came to me and said exactly the same thing. You can make a physician who needs it very much do it. They are very rare but the conditions may be directed; the evil is everywhere (B.O, 17, General Practitioner, Public Clinic, Nev.)"

Nurses

Nurses working in various clinics of University Hospitals stated that they need congresses as well in order to secure professional development and refreshment of knowledge, but that they are refused by drug companies in relation to such requests.

"I haven't seen any support to the nurses in going to congresses. These kinds of promotions are made to the doctors. We go to there by our own resources. Lately, our going to congresses is made much difficult. It has been said that the fee of congress will be deducted from the annual leave. Of course, we want to be supported by our hospital in this matter (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"It seems to me that both the pharmaceutical companies and also Ministry of Health see the job of nurses as only monitoring and care. (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

"I don't know whether all of the congresses is completely-educational or not. Generally the physicians go with their families for holiday. Even if the purpose is educational, there shouldn't be interest relationship. They send the doctors not us because of the interest relationship. The one who prescribes mostly goes to congress. Everybody should be compensated. The nurse should also go to these congresses (T.O., 19, ENT Clinic, Ist.)"

INFLUENCE OF PHARMACEUTICAL REPRESENTATIVES OVER PRESCRIBING

Pharmacists

Pharmacists stated that pharmaceutical representatives have significant influence on prescribing activities, and even that physicians prescribed in direct coordination with pharmaceutical representatives because of mutual interests, and that pharmaceutical representatives are required to cater for the expectations of physicians, and that certain physicians diagnose first in order to exceed prescription quotas. Their influence over prescription is 15% to 20% in the initial weeks, which increased later up to 80%.

"We are expecting that the physician prescribe the drug that we have bought much (the entire group, Nev.)"

"There can be problems because the number of medical faculty is increased and the system is always changed. The doctors have difficulties, too. Their workload is too much; they don't have opportunity to improve themselves. Naturally, they prescribe the items that he/she is used to or the representative's work (B.K., 7, Nev.)"

"They send doctors to congresses and hence to hotels as occupational education. Of course they direct the physicians in the matter of drug. There can be corrupt problems (the entire group, Nev.)"

Pharmaceutical Representatives

"If we are not, no drug can be written except from the ones that known since internship (G.B., 4, Ist.)"

PROMOTIONAL STRATEGIES OF PHARMACEUTICAL REPRESENTATIVES

Nurses

Nurses stated that promotion is done according to the physician's character.

"Actually, the representatives behave according to doctor: business relationship or friendship. It can be seen even on the same representative (A.Y., 9, Public Clinic, Nev.)"

Pharmacists

Pharmacists said that promotion is for surpassing the quota, and all efforts are for that target only.

"I don't know how much the representatives explain the medicines believingly, but they have to fill the quota given to them. After a certain point, they act because of the professional duties; they may not be candid. They have to sell the drug, too (H.B., 10, Nev.)"

Pharmaceutical Representatives

Pharmaceutical representatives stated that promotion is done according to the physician's character. Pharmaceutical representatives emphasized that there are serious trainings focusing on this. Pharmaceutical representatives felt in some cases that they were being ridiculed in connection to the drug that they were promoting at that time, and even if they did not believe in what they said, living conditions dictated that they do their best to promote the drug; that more time must be spent on explaining original drugs, while this was not the case with generics; that one visit is sufficient every week; that female pharmaceutical representatives have advantage over male representatives in accessing physicians' rooms; and that a large number of substitute drugs should not be licensed in the first place.

"Generally, the doctors don't listen to us. They have an attitude like; 'I'm the doctor, I know these things better than you.' I feel like they make fun of the comparison graphics of the drugs that have the same active substance (O.I., 4, Ist.)"

"We had trainings of approach to the people such as interest, visuality, etc. Some doctors like touching, some like talking and the other ones like to be praised. So we behave according to it (M.G., 5, Ist.)"

"Visiting once in a week is enough and the ideal one. The visit time changes for everybody. At one time, at most two original drugs and five generic drugs can be explained; three or four drugs on average (A.K., 2.5, Ist.)"

"The brochures are very important and costly. They include beneficial information for many doctors and important literature. But to my observation, the doctors don't read them (M.G., 5, ist.)"

ATTITUDE OF PHARMACEUTICAL REPRESENTATIVES TOWARD NURSES

Nurses

Nurses stated that pharmaceutical representatives are not kind to nurses since they do not have any direct interest in them, and that they act disturbed in relation to promotion requests of physicians that concern nurses, and that male representatives are more moderate in their behavior.

"They do not benefit from us, because of this reason they don't treat us well (G.B., 9, State Hosp., Nev.)"

"Once, the medical representative dismissed me the from doctor's room, he gloated (S.D., 15, Public Clinic, Nev.)"

"They don't even give promotions when we are near because they think that we would want to get promotions too (A.C., 27, State Hosp., Nev.)"

"The medical representative gets annoyed of this, even if the doctor wants this kind of promotions for us. Sometimes they pretend not to understand (I.E., 18, State Hosp., Nev.)"

"Once I wanted a pencil from the representative. The doctor said; 'Why you want that, I won't write that drug' It hurt me fairly (M.C., 10, Public Clinic, Nev.)"

"The male representatives treat the nurses more moderately. The female representatives don't see us generally; they don't even say hello. It is about kindness of people (I.E., 18, State Hosp., Nev.); (A.C., 27, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.); (S.D., 15, Public Clinic, Nev.)"

PROMOTION OF DRUGS TO NURSES BY PHARMACEUTICAL REPRESENTATIVES

Nurses

Nurses stated that they administered drugs to the patients, and that in certain conditions physicians do not even know how to administer the drug, and therefore that pharmaceutical representatives should visit nurses, too.

"The representatives demonstrate the drugs only to doctors. Actually, these advertisements should be for us. Generally, we are the ones who implement the drug to the patient and use it. Sometimes we can encounter with the drugs that we don't know how to use (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

"The drugs definitely should be advertised to us also. There aren't doctors in my unit. We don't know the adverse effects and contraindications of the drug, because it isn't demonstrated for us. Especially I experience this a little bit more, because everyday a new and different medicine come on the market. Sometimes even the physicians can be more inexperienced than us (V.E.A., 26, Oncology Clinic, Ist.)"

PHARMACEUTICAL REPRESENTATIVES MEETING THE NEEDS OF INSTITUTIONS

Physicians

Physicians stated that promotions may help support institutions eliminate shortcomings in those cases where the public is underperforming, but such practice is likely to produce problems later since materials thus procured are registered into the inventory of the institution.

"The unofficial ones are the ones apart from the devices that are bought to the institution and can be taken into inventory (C.O., 17, General Surgery Specialist, State Hosp., Vice Chief Physician, Nev.)"

"The ones that are taken into inventory can cause trouble (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"Many devices can be bought by the help of the companies. When buying devices to the public clinic, it can be used compulsorily. But the person can capitalize on if he/she is corrupt; it is about the physician's moral being (G.A., 4, ENT Assistant, Training and Research Hosp., Ist.)"

"The state is powerless. If it doesn't give the device and equipment, this kind of things can happen (R.D., 17, Family Medicine Specialist, Training and Research Hosp., Vice Chief Physician, Ist.)"

"There was only a table and a chair other than the doctor in public clinics before. The doctor was collecting the instrument and devices from the associates and companies beseechingly. Of course their medicine was prescribed. But now the Health Authority says; 'I will give everything; don't take the pharmaceutical companies inside'. The representative now cannot enter into public clinics (M.S., 9, Emergency Medicine Assistant, Training and Research Hosp., Ist.)"

Nurses

Nurses explained that many needed materials are procured in this way, but that the amount of such materials would not exceed 10% to 20% in the total amount, and the rest is personal materials and items.

"Sometimes the representatives can provide very necessary equipment. They can bring the equipment that we cannot provide even if we have written reports again and again (A.Y., 9, Public Clinic, Nev.)"

"We called the Health Authority for a battery; they answered us; 'you buy'. The representatives fulfilled it (I.E., 18, State Hosp., Nev.)"

Pharmaceutical Representatives

Pharmaceutical representatives said that they addressed the needs of many healthcare units, and catered for educational needs (books, etc.) of assistant physicians.

"There are public clinics in remote. The state isn't able to go there; we are asked for heater and the repair of the roof and ceiling, and we carry out them (O.I., 4, Ist.)"

"Actually we compensate for medical and technical equipment. The assistant doctors claim book (G.B., 4, Ist.)"

LIMITATION TO PHARMACEUTICAL REPRESENTATIVES

Physicians

Physicians felt that pharmaceutical representatives spend more time with the physician that is actually necessary.

"We imposed time restriction on the representatives (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

Nurses

Nurses felt that pharmaceutical representatives spend more time with the physician that is actually necessary.

"It was very easy for them to enter in hospital before; now they cannot (A.K., 15, General Surgery-Gynecology Clinic, Ist.)"

"The patients are also complaining medical representatives; their long stays hinder the system (S.D., 15, Public Clinic, Nev.)"

Pharmacists

"The thing doctor does cannot be named as trade but the representative does a commercial job. The representative sometimes leads the doctor into unethical ways. What a representative can talk about to doctor? He cannot answer even a comprehensive question. But he visits the doctor two or three times in a week. I don't think that he really demonstrates drug. Moreover, sometimes the doctor and the pharmacist come face to face each other because of this special situation. The representative shouldn't disturb the patient as much. Representatives should get appointment or it should be restricted. It seems as if the market was constituted of only the medical representatives (A.E., 6, Nev.)"

Pharmaceutical Representatives

Pharmaceutical representatives said that a couple of minutes' visit should be enough. Limiting pharmaceutical representatives' access to institutions to after certain hours seems to have worked. Pharmaceutical representatives said that they were not allowed into institutions even with free samples although these samples are a valuable form of promotion for the patient; that physicians do not want to accept samples anymore because

of the obligation to keep record of accepted samples; that limitations on promotional activities might have been introduced in order to increase the negotiation power of the Ministry of Health vis-à-vis the drug companies; and that they recently found out that inspectors from the Ministry disguise themselves as patients to observe pharmaceutical representatives; while patients noted that physicians treat them in a negative manner because of pharmaceutical representatives.

"The literature in the promotion brochures is very important for the doctors but the place to explain it to the doctor is no longer formed. Many of things are forbidden and because of it the doctors try to meet us as short as possible (O.N., 7, Ist.)"

"Nowadays, the representatives cannot work. The entrance to hospital is definitely forbidden. It is impossible to reach the physician in the polyclinic. It is a little bit the initiative of the chief physician. There is a constraint to the pharmaceutical industry; perhaps the Ministry of Health has some demands from the pharmaceutical companies or there may be a project and a bargain environment may be created for it. For these reasons, they make representatives work difficult. However, the drug and health is inseparable parts. The doctors have pressure on them also; they say generally see you later. We can meet in the special times or at the weekends (G.B., 4, Ist.)"

"Apart from the needs of the doctor, distribution of the very special drugs, and advertisement of them is prevented, and also they cannot be conveyed to the patient. The doctors cannot familiarize with some very important drugs. These advertisements are crucial especially for the new ones. (M.G., 5, Ist.)"

Patients

"The representatives bring gloves, glass set, napkin and watch along. The doctors are interested in them; they take no notice of you. We wait for hours; the representatives constantly come in and out (F.A., 55, Nev.)"

DETERMINATION OF DRUG BRAND BY PHYSICIAN OR PHARMACIST

Physicians

Physicians stated that some drugs that contain the same active substance do not have the same effect on patient.

"All of the drugs that have the same active substance don't provide the same effect. The state considers them equivalent but we know that they aren't. If the physician just writes the active substance, the pharmacist gives the drug according to the commodity surplus and profit margin. If the medical responsibility would be him, he could give (B.O., 17, General Practitioner, Public Clinic, Nev.)"

Nurses

Nurses stated that some drugs that contain the same active substance do not have the same effect on patient.

"The doctors generally consider the active substance; they try to give the cheaper equivalent. But the pharmacist gives another drug as his/her profit margin by saying that there isn't left that drug. The doctor can be passive (I.E., 18, State Hosp., Nev.)"

Pharmacists

Pharmacists said it was enough that the physician write the indication and the active substance, some of the physicians felt that drug brand could be decided upon by the pharmacist if medical responsibility is also to rest on the pharmacist, but that pharmacists are likely to prioritize the maximization of the profit margin in their dispensing activities.

"The doctor should only make the indication and write down the active substance. The doctor shouldn't prescribe; we should do it. My job is drugs. Doctor can follow the drug budget via internet just like us. (B.K., 7, Nev.)"

"Sometimes the doctor can say; 'Get the drug and come again; I will write how to use.' Actually, the objective here is to control whether the pharmacist has given the drug or not. I don't understand how the physician who is very busy can do it. (A.G., 26, Nev.)"

Pharmaceutical Representatives

Pharmaceutical representatives said that some pharmacists collect carnets from retirement homes and use these for prescription. It was stated that is physicians prescribed only the active substance; companies are likely to promote new and different drugs all the time.

"Not giving medicine without prescription and going to a health institution for each medicine cannot be conducted in Istanbul; the first step would be death. In USA, in the first place simple medicines are prescribed for any case, and then the more complex one is prescribed. It is called as step treatment. But in our system, they begin with the most complex one (O.I., 4, Ist.)"

"For example the pharmacist goes to nursing home; he/she gets the health record, prescribes the drugs and fills them to the doctors. Even if the doctor is well-intentioned, the one who makes profit from this business is the pharmacist (G.B.,4, Ist.)"

CONSUMPTION AND SHARE ISSUES

HERBAL MEDICINES, MAGISTRAL PRESCRIPTION AND PHARMACEUTICALS SOLD OUT OF PHARMACY

Pharmacists

Pharmacists explained that herbal drugs used to be sold by competent herbalists, but now everyone sells them without knowing their effects. They said that patients come to them asking for products they saw on TV, but that these should be properly licensed by the Ministries of Health and/or Agriculture, leaving them to the competent hands of pharmacists and universities; that allowing the sale of such drugs out of the pharmacy is detrimental in terms of both health and commerce, and that the "right to profession" should be granted to other drugs as well just like custom-made drugs are reimbursed.

"The herbal drugs are abused. Nowadays, the direct use of herbs is fairly widespread. However, the herbs are made suitable for the human body after a long process. For example, the flax seed is known with its beautifying effect, and also it makes younger and slim. But it has also blood diluents effect. It also should be known. The herbalists knew the herbs well before. We were given homework as we were students; even we got help from them. But now the herbalists aren't the same, everybody sells them and uses it improperly. It must be under the control of the pharmacists; they can be sold in the pharmacies or other places that have the education. They must not be sold in another place. Especially, the sale over internet can produce very bad results; its control is very hard. (N.E., 22, Nev.)"

"We learn the effects of drugs by dint of working. For example, some of the drugs have the effect of placebo. I didn't sell some drugs of some companies, because I didn't like their drugs, it comes to me psychologically as if they were ineffective. Selling drugs outside the pharmacy makes trouble. They sell the baby foods even in the markets; the margin of profit is too decreased. Many of the herbal drugs and the vitamins are sold outside pharmacy. For example, SOLGAR and GNC shouldn't be sold out of pharmacy (M.G., 17, Nev.)"

"I gained an experience three or five years before. Vermidon, Gripin etc. is sold in the groceries in remote places to the pharmacy. These groceries take the drugs from us. An owner of these groceries came and wanted three boxes of aspirin. But he didn't state that he wanted to sell them. And also he wanted a little discount. I did but he didn't like the price. He said; 'I won't buy it from you, because you say for it 2 liras but I take it for one lira. If you wish I can sell to you.' After days, he returned the Vermidon. I looked on the drug; the text and the box of it were pale. I said to him that it was fake drug. He answered me that he wasn't his business; even if it didn't as, he would sell it again because he couldn't know that if it was fake or not. We can understand these situations because we are pharmacists but it is impossible for a grocery. And selling the drugs outside pharmacy makes the control harder. The man who doesn't know the cold chain and the drug must not sell drug. If it is considered commercially, very negative results can occur (I.B., 14, Nev.)"

"In Europe, the pharmacists have professional rights in every drug. There is no difference between the drug you make and patent medicine. But it isn't same in Turkey. You get the professional right in artificial drug but you don't have in prescribed drug. In every profession, even if you sign, you have the right. The professional right of pharmacist must be given. It should be passed on to unit from scale, and it should be prescription tracking instead of drug tracking. The margin of profit of pharmacists should be increased. If the person is ill-intentioned, he/she can do everything (A.G., 26, Nev.)"

PROVISION OF DRUGS AND MEDICAL MATERIALS

Nurses

Nurses stated that redirecting patients to certain places for drugs and materials bear the potential risk of opening unethical paths; that hospitals are required to make available all drugs and materials with the exception of oncology drugs; and that the limitation introduced by the Ministry on the daily amount of drug use was creating problems in special situations.

"The hospitals have to keep every kind of medical material. The same drug can be bought from two or three companies. We keep ready them in our storage, consequently the patients aren't sent to outside. The drug comes to us as daily doses, and we give them to the patients (D.C., Orthopedic Clinic, Ist.)"

"If a patient is diabetic, the ministry pays for three diabetes measuring devices. But sometimes we need to measure for twenty times in a day. However the Ministry doesn't pay; what can we do? We use one patient's to another patient (D.C., 17, Orthopedic Clinic, Ist.)"

"The oncology drugs are taken from outside. The drugs have a wide variety. The patient buys it because they are expensive and it is difficult to store them. The patient can buy in the exact number; it is impossible to get more (V.E.A., 26, Oncology Clinic, Ist.)"

Patients

Some patients said that materials were not given to them although the hospital had them, while some said that they were redirected to another place where these materials were 2 to 3 times more expensive, and if they did not buy at the place of redirection, materials were refused even if they were of the same brand and model, and procedures were not performed until that materials is bought from the indicated address.

"The first night here, we needed to buy medical material. We were directed to a place; we had so many problems. We were already depressed. When we went to the doctor the following day, he left the choice to us on where we wanted to buy the material from.. He didn't direct us and I liked. (A.G., 39, Ist.)"

"I took my friend's daughter-in-law to the hospital for to give birth. The doctor wanted a lot of medicines and materials. I tried to find money in order to buy the material. Where can I find money in baggy trousers? I went to the pharmacy, and begged; he pitied me and gave me the material. The doctor didn't help us. He said he didn't care, and if I brought the material he would do the operation. Without the pharmacist, the baby would be dead (F.A., 55, Nev.)"

"The nurses stole one of the three units of blood that was going to be used for me. The nurses stole the denominations of the drug that I bought for 300 liras. We don't have social insurance. We thought that we would at least save the money by prescribing the medicine with the denomination over a person (A.S., 64, Nev.)"

OVERUSED DRUGS AND TESTS

Physicians

Some of the physicians stated that patients buy drugs from the pharmacy on arbitrary basis, which drugs they later asked the physicians to prescribe for them; that pharmaceutical representatives first sold drugs to pharmacies, and then sympathize with the physician for having those drugs prescribed, that pharmacists may commit certain irregularities using carnets, and that imaging and even dialysis practices have become very competitive and over-commercialized since the amount of equipments in the field is in excess.

"The patient buys the medicine at their wishes from the pharmacy. The pharmacist arranges the patient prescription by seeking commodity surplus; the patient goes to prescribe the drug, and the doctor prescribes it. Why? The more he prescribes, the more he gets money. This money also comes from the ministry. The system is guilty; medicine shouldn't be bought without prescription or the expenditure won't decrease (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

"The corruptions of pharmacist should be set right in order to lessen the health expenditure. A foreman of a pharmacy had come to the construction that I worked in. He had asked something to the workers. When he was gone, I asked that what he wanted from them. He would pick up the ones who had a lot of children and would give them health record. For example, ten children; consequently he would sell drugs to ten people by the card. Now the pharmacists open even polyclinics. (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"If I had been a pharmacist eighteen years ago, I would be a king now (U.H., 17, General Practitioner, Private Hosp., Chief President, Nev.)"

Nurses

Nurses said that some physicians prescribe more drugs solely to help companies make more money, and that they did not turn down patients' requests for drugs even if there is no medical necessity and that pharmacists use carnets to have more drugs prescribed.

"There are doctors who prescribe unnecessary drugs just in order that the friend or the company would earn. The same doctor can prescribe the same drug twenty at a time (S.D., 15, Public Clinic, Nev.); (A.K., 21, Public Clinic, Nev.)"

"The incredibly expensive drugs are made again and again. There are hundreds of drugs that we have made twenty after twenty without medical necessity. Unnecessary drugs are prescribed. The patient believes in doctor; he/she cannot distinguish whether it is necessary or not. The doctor fills the quota and goes to holiday (A.C., 27, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.)"

"I have known a pharmacy foreman collecting the health record; he brought them to the doctor after 16 o'clock; and the doctor prescribed the drugs collectively. The same drug was prescribed in health records of five people of a family one by one, and in this way hundreds of drugs are bought (M.C., 10, Public Clinic, Nev.)"

"There are doctors who contract with the pharmacist per health record. The pharmacy sells the drug; and he/she refills the empty box. For it, the pharmacist gives household goods, furniture and mobile phones to the doctor (I.E., 18, State Hosp., Nev.)"

"The patient comes here with self-confidence and feels sure that the drug will be prescribed. He/she doesn't want anything apart from it. For example, one whose daughter is in Istanbul has come to prescribe drug. All hell broke loose as he wasn't given drug for her daughter. He said to the doctor to prescribe his drugs then, and he went off saying she had to do it. The doctor endured the affronts in order not to make the incident greater; we stayed down in our seats (S.O., 10, State Hosp., Nev.)"

Pharmacists

Pharmacists complained about the insufficiency of penalties, and emphasized that the whole profession should not be disgraced because of a few people that engage in irregular practices.

"The acts in our country are inadequate. When you don't obey the law and rules or you behave unethically, what the result will be is indefinite. For this reason, deterrence is insufficient. There are so many grafting pharmacies that they must be closed, but a simple inculcation comes from the above and who grafts get away with it. Even if they get punished, they are funny fines on the basis of cent. They are the amounts that were determined years ago. The competition is high up. One pharmacy to two thousand people was opened before. But now it is different. There are pharmacies here two times higher than normal. Departments of pharmacies are opened constantly. They produce graduates unmethodically. It will be enough that each pharmacist employs a newly graduated; there wouldn't be unemployed pharmacist (Z.S., 20, Nev.)"

COMPLICATIONS ABOUT ACCESS TO SERVICES AND PROVISION

APPROACH TO HOSPITAL SERVICE

Nurses

Nurses criticized patients for acting in a disrespectful, inconsiderate, threatening and reckless manner, and added that the hospital is operated above its built capacity, and that the chain of referral is not observed.

"The patients are rude (D.C., 17, Orthopedic Clinic, Ist.)"

"The patients don't come here thinking that it is a university hospital. Everybody comes, there isn't forward chain. This hospital is full with the patients waiting at the door. Telling their citizenship number is enough. I don't know what will happen if the family medicine is applied. We have too many patients that our one and a half-year operation list are full now. The doctors decide on the room number and on the one to stay in. The patients waited on an empty stomach until 4 P.M, but the operation couldn't be done that day and the doctor says to them that they will call them next week. When we announce it to the patient, they argue all the time. But the same patient also thanks the doctor. There is an incredible bed problem, there are too many patients. (D.C., 17, Orthopedic Clinic, Ist.)"

Patients

The patients complained about hospitals being crowded, being told that devices are out of order and referred to private facilities, canteens being too expensive, and about lack of proper care and interest.

"The child that I hit with my car has been staying here for forty-five days. The doctors have given good care but they wrote a report to the insurance agency yesterday. They said that the patient stayed too long and wanted to take him home. We are afraid that he will get infected in the house. We say this to the doctors but they react negatively. We don't know exactly what to do (S.Y., 29, Ist.)"

"There isn't soup in the hospital that has five thousands patients. Everywhere is messed up. People wait in queue for the toilets. (S.Y., 29, Ist.); (I.T., 30, Ist.)"

"In this hospital, they give lunch without water bottles. They want us to buy it from the canteen. I bought water bottles for both the patient and the attendant (I.T., 30, Ist.)"

"I went to the emergency room when I was too sick. Nobody cared for me. I began to yell, and then I fainted. When I came around, the chief was bridling at the assistants. Nobody cares for the patients. And the patients don't know their rights (C.G., 30, Ist.)"

DISCRIMINATION BETWEEN PATIENTS

Nurses

Nurses stated that patients used their connections to solicit for privileges.

"Patients directly call the chief of the department. The chief can say 'hospitalize this one and not that one'. If there is patient, the chief is there, if there is not patient you can't see the chief. This is how it works. (P.E., 20, Bone Marrow Clinic, Ist.)"

"Career people can be treated particularly and sensitively. Those patients are greeted in the room and they are hosted excellently (A.C., 27, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

Patients

Patients said that patients with careers were treated better than those with limited income. Some patients said that treatment differs according to one's ethnic identity.

"I had an accident; the other party is a colonel. We went to hospital but nobody cared for us. Everybody cared for the colonel. His wife was with him. They were awfully cared. We waited and waited. Nobody gave consequence to us (B.D., 29, Ist.)"

"The money of a person determines the care. The more money you have, the more care you get. When my mother had an operation in private hospital, they even called to her house. They cared much. But if you don't have money, nobody cares for you. I saw it when I stayed by mother as a hospital attendant (H.E., 36, Nev.)"

UNMERITED GREEN CARDS

Physicians

Physicians thought that politicians dispensed green cards to many people without scrutiny, while they must be given only to those in need, and that this non-premium security system disturbs the financing of the healthcare industry. They also mentioned that people with unmerited green cards were reluctant to switch to other social security institutions because of certain advantages associated with the green card.

"The politicians messed up everything. They have given the green card to everybody. I pay tax; there are green carded ones who have better rights than me though they are rich. Some of the green cards have been taken back, but 70% of them have been still the same (K.S., 17, General Practitioner, Private Hosp., Manager in Medical Chamber, Nev.)"

"Policymakers did something foolish with the green card. There wouldn't be such a thing anywhere in the world. This system pampered the patient; they berate when we don't prescribe. Instead of explaining for hours and being on bad terms with the patients, I prescribe the medicines that shouldn't be prescribed, too. Should the pharmacist handle with it, do I have to do? (I.T., 15, General Practitioner, State Hosp., Nev.)"

Nurses

Nurses thought that politicians dispensed green cards to many people without scrutiny, while they must be given only to those in need, and that this non-premium security system disturbs the financing of the healthcare industry. They also mentioned that people with unmerited green cards were reluctant to switch to other social security institutions because of certain advantages associated with the green card.

"Ten people are examined by only one health record. Anybody can be examined by anybody's health record. There are green carded people who have golden bracelets and automobiles. When you ask, they reply; 'I have a valueless shop' (A.Y., 9, Public Clinic, Nev.)"

"People with green cards get sixty liras for each child, but we get just ten liras. In green card system you get maternity payment whereas I couldn't (I.E., 18, State Hosp., Nev.); (A.Y., 9, Public Clinic, Nev.)"

MALPRACTICE

Physicians

Mentioning that quality-related activities bring about certain positive outcome in relation to malpractice. Physicians said that there is role to be played by the state in the compensation of malpractice since every medical intervention comes with a certain level of risk.

"Complication can always occur in medicine. You must treat even the patient who has 1% chance to live. There is no mechanism to protect the physicians against it. There is an unjust structure. The physician is aggrieved as well as the patient. The Ministry of Health should insure the physicians (N.D., 34, General Surgery Specialist, Retired, Private Hosp., Manager in Medical Chamber, Nev.)"

Nurses

Nurses stated that malpractice involves nurses, too, and it is of great importance for them to have knowledge over treatment.

"The nurses are responsible for the mistakes as much as the physicians. That is, we cannot say; 'I give as many medicines as prescribed'. However we should get training against this mistake. Now that we are responsible as much as the physicians, we should attend to the decision. The doses can be miscalculated. When I call the physician and ask about the doses, 'you will apply what I prescribe' replies he. Well, but now I am responsible, too (V.E.A., 26, Oncology Clinic, Ist.)"

"The nurses must know the treatment, too. They must know the mistakes. But it will be with training (T.O., 19, ENT Clinic, Ist.)"

Pharmacists

Pharmacists said that they are the ones to inform physicians about changes in legislation.

"Doctors can learn any regulation amendment or practice from us or representatives, especially the ones about drug payments. (E.A., 12, Nev.); (H.B., 10, Nev.)"

Patients

Patients stated that physicians are overprescribing without giving due consideration to their adverse effects, that they operated when it was not absolutely necessary, and some patients complained about inaccurate diagnosis and wrong treatment.

"The private KH operates on anyone to earn much more money. The one who has nasal pain is operated. The patients don't trust that hospital anymore, because when the patient, who has to be operated according to the diagnosis, is examined in another state hospital, they say there is no need to operation (F.A., 55, Nev.); (A.S., 64, Nev.); (H.E., 36, Nev.)"

"When I took too many medicines for my disease, I had problems in my liver for two years. The painkillers and antibiotics caused a cyst in my liver. The pain is fairly elevated but the doctor still says nothing (S.A., 46, Nev.)"

"They always give medicine in the state hospital, hundreds of medicines from various brands. Can the body endure that many medicines? (N.D., 42, Nev.); (F.A., 55, Nev.)"

"My friend's husband had a brain hemorrhage. We went to Kirsehir together. The doctor said he was dying and that he has to be taken home. We couldn't believe it. He was a doctor I knew. He directed us to Kayseri. We took the patient home, and then took him to Kayseri by a taxi, the I.V. was in our hands. They didn't admit him to the hospital there. Then they took him to another hospital. He is alive now. He would have died or become paralyzed because of the doctor (F.A., 55, Nev.)"

OCCUPATIONAL CONDITIONS

WORK LOAD

Nurses

Nurses pointed at some inequalities between University and Ministry of Health hospitals in terms of staff headcount, adding that because of their uniforms they were constantly distracted by patients' questions and requests, that the system is against employees, and that they are expected to perform tasks of a medical secretary at the expense of their own duties, doing the work that should be done by other healthcare personnel.

"There is disparity between the institutions. The Ministry of Health is advantageous in terms of employee number. But the employee vacancy is awesome in university hospitals. One of the nurses became pregnant; we went to rack and ruin in the service. We demand constantly recruitment but we haven't got any result so far. The patients are in bad condition, too. This situation won't be put in order with health officer and with 4b (A.Z., 19, Pediatric Surgery Clinic, Ist.); (D.C., 17, Orthopedic Clinic, Ist.)"

"The system presses on the people who work hard. However the people, who don't work, aren't pressed because their presence isn't visible (A.C., 27, State Hosp., Nev.)"

"We have to do everything ranging from clerk's job, injection, blood taking, hepatitis vaccine, to school vaccines and ETF. We are used in everything for we know everybody's job. Why the same job isn't done while we take same circulating capital? I usually ask to myself that why I do it when there is a free person to do it. In this system, points would be given to people who work, and there would be appointment according to these points, but nothing changed (I.E., 18, State Hosp., Nev.)"

"The university is much disadvantageous than the Ministry of Health in terms of money and lack of employee, etc., but it is much more advantageous in terms of knowledge, skill and having a voice (The entire group, Ist.)"

PROFESSIONAL RISK

Nurses

Nurses stated that they were vulnerable to infectious diseases, and that medical conditions like varicose, lumbago, etc. have already become occupational diseases to them.

"We are always open to diseases and malbehaviour. Our salaries are so low to take these risks. (A.Z., 19, Pediatrics Surgery Clinics, Ist.)"

"We all had hepatitis A. Certainly; we have already have lower back pain and varicose (D.C., 17, Orthopedic Clinic, Ist.)"

"We wash the uniforms at home. Perhaps we carry the viruses and bacteria to home (M.E., 22, Blood Center, Ist.); (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

RELATIONSHIP WITH PHYSICIANS

Nurses

Some of the nurses said that they were respected since they teach many things to intern physicians; some said that they had problems because of the "know-all" attitude of physicians; others said that physicians take advantage of the right to fill-in personnel records, asking others to run their personal errands; and a group of them felt that male personnel was treated in a more positive manner.

"In our department, the authority of nurse can be more than even the doctor. The doctor cannot examine the patient adequately; the specialist can give only ten minutes to patient. Rest of it, we always with the patient and monitor him/her (P.E., 20, Bone Marrow Clinic, Ist.)"

"I don't know whether it is because of the fact that the health officers are male, but they are more effective on the doctors. They can have dominance on the doctor in workplace. (S.O., 10, State Hosp., Nev.)"

"I worked with the doctors who don't see the nurses as an occupation. There are doctors who consider the nurses as in 1950-1960s (A.Y., 9, Public Clinic, Nev.)"

"There are doctors who say; 'You get money and get on well by courtesy of me' (T.O., 21, State Hosp., Nev.); (S.D., 15, Public Clinic, Nev.); (S.O., 10, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.)"

"The doctor generally gets disturbed even when I explain the medicine to patient or amend it while recording the medicine. Especially he hates me from explaining anything to the patient. My communication with the patient is wanted to be hampered. He considers it as a interference to his field (A.C., 27, State Hosp., Nev.)"

"All the authorities say to greet the patient friendly, but the chief doesn't treat to us like that. He comes in blustering at the crack of dawn (I.E., 18, State Hosp., Nev.)"

RELATIONSHIP WITH NON-PHYSICIAN HEALTHCARE PERSONNEL

Nurses

Nurses expressed that assisting healthcare personnel other than nurses do not perform their duties, which male employees have advantages over women, and that women are assigned with tasks that they are normally not expected to do.

"Midwives sometimes don't want to work and they sit in another room in order us not to see them sitting (A.C., 27, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.)"

"The magic word of the personnel – 'I don't know that'-. (I.E., 18, State Hosp., Nev.)"

"Because managers fear the male personnel, the men get permission much easily. They leave the place of duty without permission easily as well (G.B., 9, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

ADVANTAGES AND DISADVANTAGES OF WORKING IN PUBLIC CLINICS

Nurses

While some of the nurses thought that the healthcare unit has some advantages like no on-call duty, no work on national holidays, comfortable working environment, and the possibility to look after one's child, others favored the hospital for professional satisfaction and training possibilities. Nurses especially emphasized the importance of rotation.

"We work much more in the hospital; responsibility is much more but it is anyway better, at least we work as nurse. It is enough. To work with specialist is of course better. (S.O., 10, State Hosp., Nev.)"

"The public clinic is well in terms of sparing time to your child and not having nightshift but I feel myself as a nurse and to be more effective in the hospital. There should be rotation and transfer from hospital to public clinic (A.C., 27, State Hosp., Nev.)"

"The best part of the public clinic is lunch break and sparing time to child. In national holidays, it is closed temporarily. But it can be different in the family medicine. The work system of the hospital isn't the same (S.O., 10, State Hosp., Nev.)"

MACRO STRUCTURAL ISSUES

POLITICAL PRESSURE

Physicians

Physicians stated that all healthcare employees except themselves have political power, that they therefore could not intervene with non-performing employees or the shortcomings within the system, and that they are exploited for political interests.

"Politicians are behind the entire personnel except from the physicians in health sector. They aren't behind only us (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.); (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"The doctor who prescribes much is better and he/she is chosen. We act to the patients in order to make them come again. In Kayseri, they began to offer cologne and candy in family medicine. The citizens want the charlatans in order to make their jobs done. If this system is abandoned, the government will lose 15% of their votes (B.O., 17, General Practitioner, Public Clinic, Nev.)"

TRANSFORMATION IN HEALTH

Physicians

Some of the physicians pointed out problems like all healthcare institutions getting more crowded, cost increase, and the tendency to improve the failing parts of an existing system instead of starting a new one. They stated that the pharmacist provisioning system prevented irregularities to a very large extent.

"The private hospitals were opened to make the system feel more comfortable, but now it's different. Everywhere is crowded now. Where will the people who have money go? The conscious patient of course isn't happy with this situation (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"We manage the people with SSK social insurance institution by the help of few personnel. Now it has gone much worse. Was it a remedy to close the SSK or can the state hospitals be adapted to the SSK? We had pharmaceutical factory, too. The medicines of SSK were superb, for example "Seskaljin" (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)."

"For example, SSK bought a medicine from 70 cents, nowadays the medicine is 18 liras. The ministry should bring it to account (I.T., 15, General Practitioner, State Hosp., Nev.)"

"The SSK had the power to bargain in medicine. Now there isn't anything like that. The aim is to send the money abroad (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"Some questions should have been asked before beginning to health transformation program. We know the defect; we weren't asked anything (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)."

Pharmacists

Pharmacists in Nevsehir said that while they were able to cut down drug costs substantially under the system they implemented with Osmaniye, they had to stop implementing the

system because they could not take the pressure from the Ministry of Health any more.

"We are governed by a constitution established back in 1924. A new constitution couldn't be enacted. A constitution was tried but it remained inconclusive because nobody consulted the Union of Pharmacists. They try us to be a partnership and incorporation. It likes the example in Ireland; we demonstrated and show our reaction but I don't know whether it would be enough or not. The pharmacists have been embedded in trouble for the last three or four days because of the political interest. The conditions are so negative that I wouldn't do this job if I were a new graduated. The professional rights in Europe aren't given to us absolutely. The decline in the medicine prices for the last four or five years affects us negatively. The government does businesses to get rant over us. We need to have professional association; it is crucial; to be organized is needed. To reach each other is becoming hard when people advance in the career. Even if we reached, we sacrifice from the business or time. The most of the other associations don't care for these problems. The bureaucracy processes is slow. I am free-pharmacist for 11 years. We are seen as rich from outside but it isn't related with the truth (M.G., 17, Nev.)"

"We had established a system between us. There is no competition. The medicine usage is reduced to 40%. The patient had reduced making medicine prescribed when the economical situation was reflected to him. Any kind of corruption has been decreased. The system was also practiced in Osmaniye. The data was sent to the Financial Ministry. But the pharmaceutical company, some of the pharmacists and doctors complaint about it. We were called to Ankara; the competition authority brought us into court because of the equal distribution. The practice was removed from the constitution (A.G., 26, Nev.)"

"The abuses have been largely blocked by the provision system. Now the medicine monitoring system is tried to be established. However, there should actually be from producer to consumer prescription monitoring system (A.G., 26, Nev.)"

"The provision system is very beneficial but it doesn't work properly. I give the medicines in a way because I don't want to leave the patients without medicine. We are obliged to sacrifice (M.G., 17, Nev.)"

"In the past, you could constantly prescribe medicines like Supradyn, but it is controlled now. But the provision system allows getting antibiotics with different active substance in the same time. However, the prescription monitor system would hamper it. The doctor in this system can say that you are given those medicines and continue to them. Unnecessary drug use can be hampered (E.A., 12, Nev.)"

FAMILY MEDICINE SYSTEM

Nurses

Nurses stated that the family medicine system favors the physician, and that nurses will be paid the same salary although they will have to work more.

"All of the doctors are waiting to transfer into family medicine. It is a system for the benefit of doctor. The doctor is in chief position (A.C., 27, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

"In family medicine system we don't have any place but we get the same money by doing all the things. We always talk with the associates where they have the system, they complain about

the injustice (A.C., 27, State Hosp., Nev.); (M.C., 10, Public Clinic, NEv.); (I.E., 18, State Hosp., Nev.); (A.Y., 9, Public Clinic, Nev.)"

"We definitely don't want family medicine system. Workload will increase. The doctor will make us do the entire chore (I.E., 18, State Hosp., Nev.)"

"The duty of social state is to give free service but now the health is left on the conditions of market. There wouldn't left ethical things in this system. It is a system that says where your money is before where your wound is (A.C., 27, State Hosp., Nev.)"

ACADEMIC ETHICS

Physicians

Some of the physicians stated that they were against the practice whereby only physicians at training and research hospitals are eligible for academic titles, that it is wrong to secure revenues by using such titles, and that these titles are, in most of the cases, not merited

"It is in question now giving the academic titles. I work in the state hospital; I am not in the training and research hospital. When I want to enroll to the examination of associate professorship, they say to me that there is no need to it. Then, these titles should be used only in the universities; people who say it should do it. It is wrong to work with these titles in this sector (F.N., 20, Urology Specialist, State Hosp., Vice Chief Physician, Ist.)"

"If the state makes the auditing well, it is seen that physicians are the ones who behave the most ethically between the professions. There are corrupt people in every profession. There are ethical problems in other fields, such as academic favoritism. There are people who are associate professor with two essays, and there are who aren't with 40 essays. There are who make publication by paying for it. These people will train student and assistant, so they should advance effectively. There is associate professor who doesn't know how to make operation (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"If the surnames of the people who work in the university are worked on, it results in at least 20% affinity (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

Nurses

Nurses stated that they are not supported by the institution in their specialty works.

"Most of us is specialist and wrote a thesis. The hospital supports the doctors in their thesis but they don't support us. We see the only support from each other and from our friends. The companies and the institutions definitely don't support us (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

ANALYSIS AND RECOMMENDATIONS

ANALYSIS

SOCIOECONOMIC STATUS OF PHYSICIANS

Physicians expressed different views in relation to socioeconomic status. Physicians in Nevsehir talked more about insufficient personal rights, negativities associated with working conditions, and a recent loss of prestige vis-à-vis the patients, while physicians in Istanbul added that they were not compensated sufficiently for additional work, that there is an inter-professional and intra-professional inequality of remuneration, and that there are certain results associated with the common belief that physicians are “well-to-do.” Pharmaceutical representatives also talked about the recent negative trend in the reputation of the medical profession within the society. Physicians also defended that the amount of corruption in the medical sector is very small compared to other sectors, that certain negativities cannot be attributed to all healthcare professionals, and that the TPA (Turkish Physicians’ Association) engages in activities other than its primary duties.

Of the patients in the study group, 20% stated that the wages paid by the public to physicians is not enough, while 35% said it is enough, and 45% said they had no idea.

PERFORMANCE-BASED PRACTICE AND CIRCULATING CAPITAL

A majority of physicians expressed that coefficient practice in the existing circulating capital system is wrong. They emphasized, in particular, that coefficients in branches like general surgery which take more time and are physically more consuming cannot be same as those in branches like dermatology; that circulating capital should be allocated on the basis of money earned, and not spent by the state; that the gap between physicians working at institutions like hospitals and healthcare units must be bridged; that there is a need to increase the coefficient of public health services; and that circulating capital difference between them and other healthcare professionals are creating some negativities. Nurses stated that, similar to physicians, they should also be paid out of the circulating capital according to a different coefficient which is based on specialty, and that professional depreciation should be reflected on the fees one receives out of the circulating capital. They emphasized that healthcare professionals –and especially physicians– would not engage in unethical behavior if their salaries were at a satisfactory level. Pharmaceutical representatives pointed out that, those devoted and hard-working physicians are investigated, for no good reason at all, because of this practice; and that due to the limitation imposed on number of patients a physician can see in a day, clinics are closed in some places after certain hours.

KNIFE PAYMENT AND SELF-REFERRING

Physicians stated that with the end of private office practice, unethical practices like knife payments and self-referring will disappear; that everyone should not be implicated because of a few physicians; that physicians are in some cases given gifts and money for reasons of gratitude, or maybe payment was accepted for materials and equipment used during the

procedure. On the other hand, patients said that additional amounts are charged on top of the official fee, in most cases they are asked to buy the materials, and that they also feel the need to pay additional amounts to access the physician more easily.

Of the patients in the study group, 14% stated that they believe physicians are entitled to "additional direct payments" like "knife payment" and "self-referring;" 21% of physicians, 32% of nurses, 6% of pharmacists and 8% of pharmaceutical representatives stated that patients believe that physicians are entitled to "additional direct payments." 11% of physicians, 11% of nurses, 3% of pharmacists and 10% of pharmaceutical representatives believe that physicians are entitled to "additional informal payments." 29% of patients stated that they had to make "knife payment" to physicians, while 43% were self-referred by the physician.

ATTITUDE TOWARD PROMOTION

Physicians expressed that promotional practices are not unique to healthcare, but that they see suggestive brochures as a waste, and deem them as unnecessary. On the other hand, pharmaceutical representatives said that physicians take a quick look at brochures before they dispose them, which still makes them an appropriate marketing tool, and that they are not planning on discontinuing the use of brochures. Physicians, nurses and pharmaceutical representatives felt that asking for unethical promotional materials is related to one's character. One physician said that in the absence of promotional activities, organizations like printing houses, hotels, etc. who depend on such services will be negatively affected, which would in turn have a negative impact on economy. Physicians and nurses believed that persons would not engage in such activities if salaries were at a satisfactory level. Part of pharmacists said that these problems would cease to exist in the absence of the pharmaceutical representative profession, while others emphasized that pharmaceutical representatives are important for introducing new drugs, and that it should continue to exist. On the other hand, some of nurses and pharmaceutical representatives vacations is now a routine method of promotion, and that physicians do not set a limit for promotion. Pharmaceutical representatives said that demand for unethical promotions usually comes from companies because of competition, and that companies are capable of doing many things for the sake of differentiating their name and brands.

Of the physicians in the study group, 1% stated that the annual amount of pharmaceuticals promoted to each of them equaled the expenses of medical congress expenses, 82% said they had no idea on the matter, and 17% who named an amount did so from 0 to 5.000 TL, the average of which is 565 TL.

Of the respondent physicians, those who work in public sector named an amount from 0 to 1.500 TL; those in private sector from 50 to 5.000 TL, those in University sector from 0 to 5.000 TL, those in both University and Private sector from 10 to 120 TL. 4% of nurses stated that the annual amount of pharmaceuticals promoted to each physician is very large, 1% said it was large enough to cover all medical congress expenses, 12% named amounts from 500 to 230.000 TL, the average of which is 10.908 TL.

90% of pharmacists were not sure about the annual amount of pharmaceuticals promoted to each physician, while 10 pharmacists named an "amount" the average of which is 10.162 TL.

61% of pharmaceutical representatives were not sure about the annual amount of pharmaceuticals promoted to each physician, while 54 pharmaceutical representatives named an "amount" the average of which is 4.578 TL.

MEDICAL CONGRESSES AS A PROMOTIONAL OFFERING

Physicians stated that the number of medical congresses recently increased substantially, and attendance price of such events is too high to be paid out of one's salary since hotels, and of universities, are preferred as venue, which dictates that physicians have to depend on drug companies for such activities. They noted that in other countries physicians can afford such congresses out of their own salaries, and that a legal measure that allows tax deduction of congress attendance fees may help improve the situation. It is also stated that drug companies promote not to everyone but to those physicians who can meet the expectations. Nurses working in various clinics of University Hospitals stated that they need congresses as well in order to secure professional development and refreshment of knowledge, but that they are refused by drug companies in relation to such requests.

INFLUENCE OF PHARMACEUTICAL REPRESENTATIVES OVER PRESCRIBING

Pharmacists stated that pharmaceutical representatives have significant influence on prescribing activities, and even that physicians prescribed in direct coordination with pharmaceutical representatives because of mutual interests, and that pharmaceutical representatives are required to cater for the expectations of physicians, and that certain physicians diagnose first in order to exceed prescription quotas. Their influence over prescription is 15% to 20% in the initial weeks, which increased later up to 80%.

Of the nurses in the study group, 62% said that statements of pharmaceutical representatives and pharmacists, and promotion of pharmaceuticals have influence over physicians.

PROMOTIONAL STRATEGIES OF PHARMACEUTICAL REPRESENTATIVES

Nurses and pharmaceutical representatives stated that promotion is done according to the physician's character. Pharmaceutical representatives emphasized that there are serious trainings focusing on this. Pharmacists said that promotion is for surpassing the quota, and all efforts are for that target only. Pharmaceutical representatives felt in some cases that they were being ridiculed in connection to the drug that they were promoting at that time, and even if they did not believe in what they said, living conditions dictated that they do their best to promote the drug; that more time must be spent on explaining original drugs, while this was not the case with generics; that one visit is sufficient every week; that female pharmaceutical representatives have advantage over male representatives in accessing physicians' rooms; and that a large number of substitute drugs should not be licensed in the first place.

While all pharmacists in the study group stated that they do not apply any method to convince physicians, 58% of pharmaceutical representatives said that they used various methods to convince physicians.

Of the pharmaceutical representatives who use a method for convincing physicians, 18% used product literature, 15% paid frequent visits, 13% used sales techniques, 11% were good at communication, and 7% used social activities.

ATTITUDE OF PHARMACEUTICAL REPRESENTATIVES TOWARD NURSES

Nurses stated that pharmaceutical representatives are not kind to nurses since they do not have any direct interest from them, and that they act disturbed in relation to promotion requests of physicians that concern nurses, and that male representatives are more moderate in their behaviors.

PROMOTION OF DRUGS TO NURSES BY PHARMACEUTICAL REPRESENTATIVES

Nurses stated that they administered drugs to the patients, and that in certain conditions physicians do not even know how to administer the drug, and therefore that pharmaceutical representatives should visit nurses, too.

PHARMACEUTICAL REPRESENTATIVES MEETING THE NEEDS OF INSTITUTIONS

Physicians stated that promotions may help support institutions eliminate shortcomings in those cases where the public is underperforming, but such practice is likely to produce problems later since materials thus procured are registered into the inventory of the institution. On the other hand, pharmaceutical representatives said that they addressed the needs of many healthcare units, and catered for educational needs (books, etc.) of assistant physicians. Nurses explained that many needed materials are procured in this way, but that the amount of such materials would not exceed 10% to 20% in the total amount, and the rest is personal materials and items.

LIMITATION TO PHARMACEUTICAL REPRESENTATIVES

Physicians, nurses, pharmacists and patients all felt that pharmaceutical representatives spend more time with the physician that is actually necessary. Pharmaceutical representatives said that a couple of minutes' visit should be enough. Limiting pharmaceutical representatives' access to institutions to after certain hours seems to have worked. Pharmaceutical representatives said that they were not allowed into institutions even with free samples although these samples are a valuable form of promotion for the patient; that physicians do not want to accept samples anymore because of the obligation to keep record of accepted samples; that limitations on promotional activities might have been introduced in order to increase the negotiation power of the Ministry of Health vis-à-vis the drug companies; and that they recently found out that inspectors from the Ministry disguise themselves as patients to observe pharmaceutical representatives; while patients noted that physicians treat them in a negative manner because of pharmaceutical representatives.

58% of the physicians, and 48% of the pharmaceutical representatives in the study group stated that they did not limit the promotion of pharmaceuticals.

Of the pharmaceutical representatives who limit promotional activities, 39% received a request or pressure from physicians to cross that boundary.

DETERMINATION OF DRUG BRAND BY PHYSICIAN OR PHARMACIST

Physicians and nurses stated that some drugs that contain the same active substance do not have the same effect on patient. While pharmacists said it was enough that the physician write the indication and the active substance, some of the physicians felt that drug brand could be decided upon by the pharmacist if medical responsibility is also to rest on the pharmacist, but that pharmacists are likely to prioritize the maximization of the profit margin in their dispensing activities. Pharmaceutical representatives said that some pharmacists collect carnets from retirement homes and use these for prescription. It was stated that is physicians prescribed only the active substance; companies are likely to promote new and different drugs all the time.

HERBAL MEDICINES, MAGISTRAL PRESCRIPTION AND PHARMACEUTICALS SOLD OUT OF PHARMACY

Pharmacists explained that herbal drugs used to be sold by competent herbalists, but now everyone sells them without knowing their effects. They said that patients come to them asking for products they saw on TV, but that these should be properly licensed by the Ministries of Health and/or Agriculture, leaving them to the competent hands of pharmacists and universities; that allowing the sale of such drugs out of the pharmacy is detrimental in terms of both health and commerce, and that the “right to profession” should be granted to other drugs as well just like custom-made drugs are reimbursed.

PROVISION OF DRUGS AND MEDICAL MATERIALS

Nurses stated that redirecting patients to certain places for drugs and materials bear the potential risk of opening unethical paths; that hospitals are required to make available all drugs and materials with the exception of oncology drugs; and that the limitation introduced by the Ministry on the daily amount of drug use was creating problems in special situations. Some patients said that materials were not given to them although the hospital had them, while some said that they were redirected to another place where these materials were 2 to 3 times more expensive, and if they did not buy at the place of redirection, materials were refused even if they were of the same brand and model, and procedures were not performed until that materials is bought from the indicated address.

OVERUSED DRUGS AND TESTS

Some of the physicians stated that patients buy drugs from the pharmacy on arbitrary basis, which drugs they later asked the physicians to prescribe for them; that pharmaceutical representatives first sold drugs to pharmacies, and then they play for sympathy with the physician for having those drugs prescribed, that pharmacists may commit certain irregularities using carnets, and that imaging and even dialysis practices have become very competitive and over-commercialized since the amount of equipments in the

field is in excess. Nurses said that some physicians prescribe more drugs solely to help companies make more money, and that they did not turn down patients' requests for drugs even if there is no medical necessity, and that pharmacists use carnets to have more drugs prescribed. And pharmacists complained about the insufficiency of penalties, and emphasized that the whole profession should not be disgraced because of a few people that engage in irregular practices.

APPROACH TO HOSPITAL SERVICE

Nurses criticized patients for acting in a disrespectful, inconsiderate, threatening and reckless manner, and added that the hospital is operated above its built capacity, and that the chain of referral is not observed. And the patients complained about hospitals being crowded, being told that devices are out of order and referred to private facilities, canteens being too expensive, and about lack of proper care and interest.

Of the patients in the study group, 55% preferred Ministry of Health Hospitals, 28% preferred Private Healthcare Institutions, and 7% preferred University Hospitals.

24% of the patients stated that they experienced problems in using public healthcare services because they did not pay physicians directly.

DISCRIMINATION BETWEEN PATIENTS

Nurses stated that patients used their connections to solicit for privileges, while patients said that patients with carriers were treated better than those with limited income. Some patients said that treatment differs according to one's ethnic identity.

Of the patients in the study group, 38% felt that physicians and nurses treated them differently because of their socioeconomic statuses. 29% of physicians admitted that they may have knowingly or unknowingly treated patients differently.

Physicians stated that patients are/may be treated differently because of the behavior of patients and/or patient relatives (44%), socio-cultural status of the patient (22%), time constraints/busy working routine (12%), stress (11%), urgency and severity of disease (6%), and the fact that it is a private patient of the physician (5%).

25% of nurses stated that physicians treated patients differently, or they asked nurses to treat patients differently. Of the nurses who think that physicians treat patients differently, 46% attributed the difference in treatment to the fact that it is a private patient of the physician, and 4% to the socioeconomic status of the patient.

UNMERITED GREEN CARDS

Physicians and nurses thought that politicians dispensed green cards to many people without scrutiny, while they must be given to those in need only, and that this non-premium security system disturbs the financing of the healthcare industry. They also mentioned that people with unmerited green cards were reluctant to switch to other social security institutions because of certain advantages associated with the green card.

MALPRACTICE

Mentioning that quality-related activities brought about certain positive outcome in relation to malpractice, physicians said that there is role to be played by the state in the compensation of malpractice since every medical intervention comes with a certain level of risk. Nurses stated that malpractice involves nurses, too, and it is of great importance for them to have knowledge over treatment, while pharmacists said that they are the ones to inform physicians about changes in legislation. Patients stated that physicians are overprescribing without giving due consideration to their adverse effects, that they operated when it was not absolutely necessary, and some patients complained about inaccurate diagnosis and wrong treatment.

WORK LOAD

Nurses pointed at some inequalities between University and Ministry of Health hospitals in terms of staff headcount, adding that because of their uniforms they were constantly distracted by patients' questions and requests, that the system is against employees, and that they are expected to perform tasks of a medical secretary at the expense of their own duties, doing the work that should be done by other auxiliary healthcare personnel. Of the nurses in the study group, 68% felt that physicians dumped extra work on them.

PROFESSIONAL RISK

Nurses stated that they were vulnerable to infectious diseases, and that medical conditions like varicose, lumbago, etc. have already become occupational diseases to them.

RELATIONSHIP WITH PHYSICIANS

Some of nurses said that they were respected since they teach many things to intern physicians; some said that they had problems because of the "know-all" attitude of physicians; others said that physicians take advantage of the right to fill-in personnel records, asking others to run their personal errands; and a group of them felt that male personnel was treated in a more positive manner.

24% of physicians stated that they experienced conflict of hierarchy or interest with other physicians. Of the physicians who experienced conflict of hierarchy or interest with other physicians, 18% had problems due to administrative affairs, 17% due to unethical practices, 6% due to patient issues, 5% due to reporting of physicians' errors, and 3% due to circulating capital.

11% of nurses stated that they experienced conflict of hierarchy or interest with physicians on frequent basis, 58% occasionally, 4% all the time. 28% of nurses feel that they are undermined and are not given more responsibility by physicians.

RELATIONSHIP WITH NON-PHYSICIAN HEALTHCARE PERSONNEL

Nurses expressed that assisting healthcare personnel do not perform their duties and that male employees have advantages over women, and that women are assigned with tasks that they are normally not expected to do.

15% of physicians stated that they experienced conflict of hierarchy or interest with non-physician employees. Of the physicians who experienced conflict of hierarchy or interest with non-physician employees, 66% explained the problem as failure of employees to perform their duties, 23% as disrespectful behavior of employees, 7% as not paying fees to employees for extra practices – surgery, 4% as employees redirecting patients to another physician.

8% of nurses stated that they experienced conflict of hierarchy or interest with non-physician healthcare personnel on frequent basis, 56% occasionally, 4% all the time. 4% of the pharmacists and 24% of pharmaceutical representatives stated that they experienced problems with non-physician employees in relation to promotion. Of the 34 pharmaceutical representatives who experienced problems with non-physician employees in relation to promotion, 44% experienced problems because their promotion-related demands were not met.

ADVANTAGES AND DISADVANTAGES OF WORKING IN PUBLIC CLINICS

While some of the nurses thought that the healthcare unit has some advantages like no on-call duty, no work on national holidays, comfortable working environment, and the possibility to look after one's child, others favored the hospital for professional satisfaction and training possibilities. Nurses especially emphasized the importance of rotation.

POLITICAL PRESSURE

Physicians stated that all healthcare employees except themselves have political power, that they therefore could not intervene with non-performing employees or the shortcomings within the system, and that they are exploited for political interests.

TRANSFORMATION IN HEALTH

Some of the physicians pointed out problems like all healthcare institutions getting more crowded, cost increase, and the tendency to improve the failing parts of an existing system instead of starting a new one. They stated that the pharmacist provisioning system prevented irregularities to a very large extent. Pharmacists in Nevsehir said that while they were able to cut down drug costs substantially under the system they implemented with Osmaniye, they had to stop implementing the system because they could not take the pressure from the Ministry of Health any more.

FAMILY MEDICINE SYSTEM

Nurses stated that the family medicine system favors the physician, and that nurses will be paid the same salary although they will have to work more.

ACADEMIC ETHICS

Some of the physicians stated that they were against the practice whereby only physicians at training and research hospitals are eligible for academic titles, that it is wrong to secure revenues by using such titles, and that these titles are, in most of the cases, not merited. And nurses stated that they are not supported by the institution in their specialty works.

COMPLAINTS ABOUT PHYSICIANS

Of the physicians in the study group, 42% stated that complaints were filed about them at least once during their professional lives. Of the physicians about whom complaints were filed, 48% were complained about once, 15% twice, 9% three times, and 21% many times.

Of the physicians about whom complaints were filed, 35% was complained about because of failure to properly care for the patient, 24% had an argument with the patient and/or patient relative(s), 18% refused illegal requests of patients for "issuing a report" or "prescribing an specific drug," 11% were the target of a wrong treatment or malpractice claim, and 9% were absent from their workplaces within working hours.

UNETHICAL ASPECTS OF MEDICAL PRACTICE

Of the physicians in the study group, 69% share the view that there are unethical aspects to the way physicians in our country make financial gains. 24% of nurses testified to the existence of informal modes of payment to physicians, while 22% stated that it did not exist.

68% of pharmacists and 58% of pharmaceutical representatives stated that there are unethical aspects to physicians' way of making income. 16% of pharmacists and 24% of pharmaceutical representatives testified to the existence of informal modes of payment to physicians. Out of physicians, 31% stated that unethical practices among physicians in our country are common, 53% stated that it covers a limited number of physicians, and 16% stated that it is limited to occasional events.

42% of nurses stated that unethical practices in medical practice are common, 40% said that it covered a limited number of physicians, 18% thought that it was limited to occasional events. 43% of pharmacists stated that unethical practices in medicine are common, 31% said that it covered a limited number of physicians, and 26% felt that it is limited to occasional events.

Of the pharmaceutical representatives, 17% stated that unethical practices in medical practice are common, 48% stated that it covers a limited number of physicians, and 35% stated that it is limited to occasional events. 43% of patients think that physicians jeopardize patients for money and personal interests.

7% of patients said that all physicians put money first, 15% said that a majority of physicians put money first, 31% thought physicians put patients first, and 47% stated that they receive better and faster service when they pay.

MOST COMMON UNETHICAL PRACTICES, METHODS AND ACTIVITIES

Physicians in the study group believed that the most common unethical practices, methods or activities in medical practice were knife payment/additional payment (35%), self-referring (12%), unnecessary tests/intervention/prescription (12%), promotions (7%), discrimination between patients (7%), acting on personal interests (6%), physicians

dispraising each other (5%), treating private patients differently (3%), failure to properly care for patients (3%), and operating without indications (1%).

According to pharmacists, the most common unethical practices, methods or activities in medical practice were vacations in Turkey or abroad (30%), gifts/gift certificates (22%), preferring products that come with promotions (17%), cash / cash per box (15%), redirection to pharmacy (4%), and meeting personal requests (1%).

According to pharmaceutical representatives, the most common unethical practices, methods or activities in medical practice were paying cash / cash per box (27%), meeting personal requests of physicians (19%), gifts/gift certificates (10%), preferring products that come with promotions (8%), vacations in Turkey or abroad (6%), paying for medical congress expenses (5%), paying for medical congress attendance with spouse (3%), giving of white goods (3%).

PROPOSALS FOR REFORM AND REFORM OWNERSHIP

1. In establishing the socioeconomic status of physicians, one needs to take into account the fact that it takes more costs for higher education, and more effort and time compared to other intellectual professions, and that its practice involves much higher risks. Relatively, the same level of sensitivity should be applied to other healthcare professions as well. Measures should be taken in order to ensure that the credibility of healthcare professionals and healthcare services with the public is not adversely affected. Otherwise, lack of such trust and credibility will give rise to a search for alternatives, increase of system load due to repeated purchases of service, and other undesired trends like a flow of healthcare tourism toward other countries. With the initiation of the Healthcare Transformation Program, heavy state intervention occurred in all functions including the supervision of public and private healthcare institutions and market pricing. The determining factor for restructuring the socioeconomic status of physicians and other healthcare professionals is the decisions to be taken by the Ministry of Health. Therefore, this is critical if we want healthcare personnel to support reform initiatives from now on, and if we want to eliminate unethical mechanisms of payment and income generation.
2. Principles for performance-based circulating capital premium payments, which are still practiced by the Ministry of Health at public hospitals, must be redefined. Present model is heavily criticized by a majority of physicians for being unjust between both branches and institutions. There is also a need to reevaluate the premium share of non-physician healthcare personnel. The Ministry of Health should come up with a new payment principle that would eliminate such negative conviction.
3. The most effective method for preventing physicians from making illegal income during access to and use of public healthcare services by the people is to eliminate all sorts of monetary contact and relationship between the physician and the patient. This will mark a great progress for making healthcare expenditure more

transparent and ensuring efficiency of services. The Ministry of Health's practices of the last two years, which strongly incentivize physicians to work on full-time basis within public healthcare institutions rather than running private businesses, must continue. But it is imperative that these payments are reflected onto retirement benefits. In public hospitals, decisions like appointments for surgical procedures, patients to be hospitalized, etc. must be taken by a certain commission, and not by individuals. In relation to this matter, senior management of hospitals must be held responsible through a regulation to be prepared by the Ministry of Health.

4. The pharmaceutical industry has an influence over healthcare services and healthcare professionals -and especially physicians. This problem must be tackled with priority. Presently being the leading (and maybe the sole) sponsor for promotion of scientific innovations and new drugs to physicians, and for organizing scientific events like congresses, etc., the pharmaceutical industry is in an effort to justify its intimacy with physicians in relation to the use of pharmaceutical industry services. In spite of such good uses, close contact of the pharmaceutical industry with physicians and healthcare institutions must be prevented at all costs. We need to create solutions that are capable of preserving any positive contributions by the pharmaceutical industry, and preventing all potential drawbacks arising out of said contributions. The Ministry of Health must make efforts to create proper platforms whereby the Ministry, the Turkish Medical Association and the Turkish Union of Pharmaceutical Employers, etc. will work together on such solutions.
5. It is necessary to create a Supreme Board of Medical Journalism for controlling media organizations' attitude toward issues of public health and use of healthcare services by the people. Such supreme board should have a structure which will prevent the creation of artificial demand for services, dissemination of inaccurate or exaggerated interpretation of events which would create panic among the public, creation of false hopes in relation to folk medicine and herbal drugs. This board must have a status whereby it functions on regular basis and in cooperation with the Ministry of Health and the Radio and Television Supreme Council.
6. Measures must be taken in order to prevent the patient from having to buy that part of medicine or medical materials which is reimbursed by public payers. When this is the case, not only the physician but also the manager of the respective healthcare institution and also the manager of the company that sells such medical materials to a patient must be held responsible, and medicine and medical materials transactions must be monitored by the Social Security Institution and the Ministry of Health.
7. The responsibility for supervising physicians who perform unnecessary analyzes, tests and procedures at healthcare institutions must rest with medical practice and ethics committees at employing institutions. Serving a purpose that is different from ethical boards which control medical studies and trials, such committees must manage the overall control of all medical practices within the respective healthcare institution. In this way, it will be much easier to detect those physicians

who cause excessive use of analyzes, tests, medical procedures, and ensure their compliance with professional standards. In order to implement such suggestion, specialty societies must prepare clinical guides in their respective fields. And the Ministry of Health and the Social Security Institution must create a setup whereby services are provided within the framework of evidence-based medicine and good clinical practices. It will be possible in this way to fulfill clinical effectiveness in services, which is a principle of Transformation in Health.

8. The Ministry of Health, the Turkish Medical Association and medical specialty societies must join efforts in order to evaluate and prepare standards for the extent up to which any undesired situation in medical services can be regarded as a complication or a malpractice.
9. The reason why nurses, and not physicians, typically complain more about heavy working conditions is both that working conditions are indeed heavy, and that certain additional tasks performed by nurses are not reflected onto wages. There should be studies to understand the impact of physicians' overtime working on the quality of services. In order to avoid any risks on that front, there is a need to support physicians' activities with other healthcare professionals of sufficient number and quality who have appropriate medical and physical background. A specific workload and ergonomics assessment must be performed for physicians. The Ministry of Health may receive support from universities for such study.

APPENDICES

APPENDIX 1: INTERVIEW SURVEY FORMS

FORM 1 - RESEARCH ON ETHICAL PROBLEMS IN MEDICAL PRACTICES/

PHYSICIAN SURVEY FORM

Date:/...../2009

1- Province: a) Istanbul b) Nevsehir

2- Working Status:

- a) Public b) Private c) Public+private
d) University e) University+private

3- Previous employment:

- a) Only public b) Both public and private c) Only private

4- Age :

5- Gender :

6- Specialty :

7- Years in profession :

8- Do you limit the promotion of pharmaceuticals given to you?

- a) Yes b) No (if your answer is "No," please proceed to Question No. 11)

9- How and according to what criteria (quantity, product, etc.) do you set limitations for the promotion of pharmaceuticals?

10-How much do you think is the annual amount of pharmaceuticals promotions given to you?

11-Have you ever felt going through a conflict of interest in relation to the promotion of pharmaceuticals? Please explain.

12-Do patients think that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”?

- a) Yes b) No c) No idea d) Other (please specify)

13-Do you think physicians are entitled to “additional forms of informal payment” like “knife payments” or “self-referring”?

- a) Yes b) No c) No idea d) Other (please specify)

14-Have you ever had a conflict of hierarchy or interest with other physicians?

- a) Yes (please specify) b) No

15-Have you ever had a conflict of hierarchy or interest with non-physician employees?

- a) Yes (please specify) b) No

16-Do you think that you with or without knowing treat patients differently?

- a) Yes b) No

17-What do you think are those factors that determine difference in treating patients?

18-Have you ever been the subject of a complaint in your professional life?

- a) Yes b) No (if your answer is “No,” please proceed to Question No. 21)

19-How many times were you complained about?

20-What was the complaint about? (If there are more than one reason, please specify each)

21-Do you think that there are unethical aspects to medical practices in our country in terms of general behavioral ethics in the workplace, and of the way physicians create income and other gains?

- a) Yes b) No (if your answer is “No,” the interview is over.)

22-How common do you think are unethical practices?

- a) Common
- b) Cover a limited number of physicians
- c) Limited to occasional events

23-What are the 3 most common unethical practices/methods/activities according to you?

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Thank you for your participation.

**FORM 2 - RESEARCH ON ETHICAL PROBLEMS IN MEDICAL PRACTICES/
NURSE SURVEY FORM**

Date: .../.../2009

- 1- Province: a) Istanbul b) Nevsehir
- 2- Age:
- 3- Gender: a) Male b) female
- 4- Years in profession:
- 5- Do you experience conflict of hierarchy or interest with physicians?
a) Never b) Often c) Occasionally c) All the time
- 6- Do you experience conflict of hierarchy or interest with other non-physician employees?
a) Never b) Often c) Occasionally c) All the time
- 7- Do you feel that you are under-mined by physicians?
a) Yes b) No
- 8- Do you feel that physicians place extra work load on you?
a) Yes b) No
- 9- Are you aware of the existence of informal payment mechanisms toward physician's professional life?
a) Yes b) No c) No idea
- 10-Do you feel that physicians experience conflict of interest due to promotion of pharmaceuticals?
a) Yes b) No c) No idea
- 11-Do physicians treat patients differently, or ask you to treat the patients differently?
What are the factors that determine the difference in treatment?
a) Yes (Please specify.....)
b) No

- 12-**Do you feel that statements of pharmaceutical representatives or pharmacists, and promotion of pharmaceuticals have influence over physicians?
 a) Yes b) No
- 13-**Have you ever felt that physicians experience conflict of interest due to promotion of pharmaceuticals? How?
 a) Yes (Please specify.....)
 b) No
- 14-**Do patients think that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”?
 a) Yes b) No c) Other (please specify:.....)
- 15-**Do you think physicians are entitled to “additional forms of informal payment” like “knife payments” or “self-referring”?
 a) Yes b) No c) Other (please specify:.....)
- 16-**Are there any differences between physicians in terms of accepting pharmaceuticals promotion? How do you explain this?
 a) Yes, there are evident differences (please specify:)
 b) Yes, there are slight differences
 c) No, there are no differences
- 17-**How common do you think are unethical practices among physicians in our country?
 a) Common
 b) Covers a limited number of physicians
 c) Limited to occasional events
- 18-**What do you estimate is the annual cost of pharmaceuticals promoted per physician?

Thank you for your participation.

**FORM 3 - RESEARCH ON ETHICAL PROBLEMS IN MEDICAL PRACTICES/
PHARMACIST - PHARMACEUTICAL REPRESENTATIVE SURVEY FORM**

Date: .../...../2009

- 1- Province: a) Istanbul b) Nevsehir
- 2- Age:
- 3- Gender: a) Male b) Female
- 4- Profession: a) Pharmacist b) Pharmaceutical Representative
- 5- Years in profession:

- 6- Are there mechanisms in professional life other than official mechanisms of payment to physicians?
a) Yes b) No c) No idea

- 7- Do you promote products to physicians in your day-to-day practice?
a) Yes b) No (if your answer is "No," please proceed to Question No. 12)

- 8- Do you limit promotion?
a) Yes b) No

- 9- How and according to what criteria (cost, product, etc.) do you limit promotion)?

- 10-Do physicians request or pressure you, in spite of defined limits, to promote beyond limits?
a) Yes (Please specify.....)
b) No

- 11-Have you ever felt going through a conflict of interest in relation to the promotion of pharmaceuticals? Please explain.
a) Yes (Please specify.....)
b) No

12-Do patients think that physicians are entitled to “additional informal payments” like “knife payments” or “self-referring”?

- a) Yes b) No
- c) No idea d) Other (please specify:.....)

13-Do you think physicians are entitled to “additional forms of informal payment” like “knife payments” or “self-referring”?

- a) Yes b) No
- c) No idea d) Other (please specify:.....)

14-Have you ever had a conflict of interest with non-physician employees in relation to promotion, etc.?

- a) Yes (Please specify:.....)
- b) No

15- Do you think that there are unethical aspects to medical practices in our country in terms of general behavioral ethics in the workplace, and of the way physicians create income and other gains?

- a) Yes b) No

16- Are there any differences between physicians in terms of accepting pharmaceuticals promotion? How do you explain this?

- a) Yes, there are evident differences (please specify:)
- b) Yes, there are slight differences
- c) No, there are no differences

17- Are there any (tactical) methods that you employ for persuading physicians?

- a) Yes (please specify) b) No

18- Do you believe there is a difference between the success rates of male and female pharmaceutical representatives?

- a) Yes, men are more successful
- b) Yes, women are more successful
- c) No, there are no differences

19- Do promotional activities take into account the gender of the physician?

- a) Yes, they mostly do
- b) Yes, they exceptionally do
- c) No, they do not

20- What is the extent of unethical practices?

- a) Common
- b) Cover a limited number of physicians
- c) Limited to occasional events

21- What do you think are the 3 most common unethical practices/methods/activities?

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22- What do you estimate is the annual cost of pharmaceutical promotion per physician?

23- While promoting do you ever feel obligated to say something that in reality you doubt?

Thank you for your participation.

FORM 4 - RESEARCH ON ETHICAL PROBLEMS IN MEDICAL PRACTICES/ PATIENT SURVEY FORM

Date: / / 2009

1- Province: a) Istanbul b) Nevsehir

2- Age:

3- Profession:

4- How do you define yourself economically?

- a) Low-income/poor
- b) Middle income/middle-class
- c) High income/affluent

5- When you have health problems, what type of service do you prefer?

- a) Public (Ministry of Health) institutions
- b) University
- c) Private healthcare institutions
- d) Other (please specify)

6- Have you ever had problems in using public healthcare services because you did not make direct informal payments to physicians?

- a) Yes b) No

7- Have you ever made a "knife payment"?

- a) Yes b) No

8- Have you ever been to a physician's private office in order to be admitted to a hospital?

- a) Yes b) No

9- Do you think physicians are entitled to "additional forms of informal payment" like "knife payments" or "self-referring"?

- a) Yes b) No

- 10-** Have you ever felt that physicians and nurses have treated you differently from others because of your socioeconomic status?
- a) Yes
 - b) No
- 11-** How well do you think physicians are paid by the state?
- a) I think it is not enough
 - b) I think it is enough
 - c) No idea
- 12-** Do you agree with the view that physicians neglect patients' wellbeing because of their focus on money and personal interests?
- a) Yes
 - b) No
- 13-** Which of the following is true about those physicians who attempt at unearned income?
- a) Such people exist, but majority of physicians have integrity and do not neglect patients' health
 - b) There are honest physicians too, but majority of physicians hold money above patients' health
 - c) Typically physicians are kinder to us and provide us with faster service if/when we go to their private offices
 - d) Never in my life have I seen an honest physician. All they care about is money, and patients come second.

Thank you for your participation.

APPENDIX 2: DRAFT FOR REGULATION ON PROMOTIONAL ACTIVITIES FOR HUMAN DRUGS

Regulation on Promotional Activities for Human Drugs From the Ministry of Health:

CHAPTER ONE

Purpose, Scope, Legal Basis and Definitions

Purpose

Article 1 - (1) The objective of this Regulation is to lay down the necessary rules regarding promotion of human drugs to healthcare professionals, in order to ensure their rational use.

Scope

Article 2 - (1) This Regulation applies to the promotion of human drugs to healthcare professionals, and to holders of license/license application/permit allowing for these activities.

Legal Basis

Article 3 - (1) This Regulation has been drawn up on the basis of Pharmaceutical and Medical Products Law No. 1262.

Definitions

Article 4 - (1) For the purposes of this Regulation, the following terms shall bear the following meanings;

- a) the Ministry: The Ministry of Health
- b) Law: Pharmaceutical and Medical Products Law no. 1262
- c) Human Drug/Product: Any substance or combination of substances presented for treating or preventing disease in human beings. Any substance or combination of substances which may be administered to human beings with a view to making a medical diagnosis or to restoring, correcting or modifying physiological functions in human beings and which is granted a license/permit by the Ministry is likewise considered a human drug,
- ç) Promotion: All informative and suggestive actions carried out by holders of licenses/license applications/permits with the aim of promoting human drugs to healthcare professionals only. Covered within this scope are the activities carried out by pharmaceutical representatives, adverts on media and professional journals, announcements made either directly addressed to recipient by regular mail or publicly through the internet, the scientific and educational meetings, exhibitions and similar occasions held and activities which are carried out with the use of samples.

- d) Promotional material: Printed material such as books, leaflets, pamphlets and audiovisual material such as films, slides, electronic media, which contain necessary and sufficient information on human drugs; material that could be used during occupational activities such as notepads, pen/pencils, pencil cases, calendars of which the monetary value are regarded as remaining within reasonable limits; and other suggestive material such as national and international publications which could be used as a source of information and/or data.
- e) SPC: Summary of Product Characteristics,
- f) UI: User Instructions for informing the patient,
- g) General Name: International Nonproprietary Names (INN)
- ğ) Healthcare Professionals: Physicians, pharmacists, dentists and other auxiliary healthcare personnel who take part in the use and administration of drugs.
- h) Pharmaceutical Representative: Person advertising human drugs to physicians, pharmacists and dentists by way of direct visits.

CHAPTER TWO

Scope and Principles of Promotion

Scope of Promotional Activity

Article 5 - (1) Promotion of human drugs shall include in particular;

- a) Promotion of human drugs to healthcare professionals,
- b) Visits by medical sales representatives to physicians and dentists,
- c) Supply of samples,
- d) Sponsorship of promotional meetings attended by healthcare professionals,
- e) Sponsorship of scientific congresses attended by healthcare professionals and in particular payment of their traveling and accommodation expenses in connection therewith.

(2) The following are excluded from the scope of promotion:

- a) Labels and the accompanying prospectus;
- b) Correspondence, possibly accompanied by material of a non-promotional nature, needed to answer a specific question about a particular drug;
- c) Factual, informative announcements and reference material relating, for example, to pack changes, adverse-reaction warnings as part of general drug precautions, trade catalogues and price lists, provided they include no product claims;
- d) Statements relating to human health or diseases provided there is no reference, even indirect, to drugs.

Basic Principles for Promotion

Article 6 - (1) Human drugs may not be promoted to the general public. Products used in vaccination campaigns organized by the Ministry are exempt from such restriction.

(2) Drugs which are not properly licensed or permitted under applicable regulation may not be promoted. Yet drugs that are not licensed in our country but have a license in other countries, or do not have a pending license application, or whose Phase III work is complete and a license application has been filed, may be promoted, via exhibition stands, solely to healthcare professionals during international congresses/symposia to be organized in Turkey, provided that such products are relevant to the subject matter of the congress/symposium.

(3) Holders of license/permit shall obtain a permission from the Ministry for publishing through newspapers or other media the advertisements they prepared in order to announce that the licensed/permitted drug is launched into the market.

(4) Promotion of drugs to healthcare professionals may be done by the holder of marketing permit as well within the knowledge and upon approval of the Ministry. Yet, full responsibility of such promotion shall rest with the holder of license/license application/permit.

(5) Promotion of all parts of a drug shall be in compliance with the details listed in the up-to-date SPC.

(6) Promotion of a drug shall be informative about product characteristics, compatible with scientific facts, reliable, objective, and clear.

(7) The advertising of a drug shall not include any misleading, exaggerated or uncorroborated information which could possibly cause irrational use and unexpected risks.

(8) Material and/or devices which are not vital for medical practice, the monetary value of which are outside reasonable limits, and are not in accordance with the scope, objective and guidelines of this Regulation shall not be used as promotional materials.

(9) It is prohibited to publicly promote (non-drug) products permitted by the Ministry, and other non-drug products launched into the market by obtaining permission from other Ministries or due to the right of free circulation in a way to give the impression that they are drugs, stating that they treat any disease, or listing indications. Promotions for products advertised in such way shall, upon warning notice from the Ministry of Health, be immediately stopped by relevant Ministry/Ministries, with such products recalled from the market and legal action taken against those responsible for such violation.

(10) Holders of license/license application/permit shall record all promotional expenditures made within a year under the promotion item in the balance sheet. Total promotional expenditures to be made within a year may not exceed 50% of their total profits from the previous fiscal year.

(11) It is prohibited to advertise drugs in an open or implied manner using methods like programs, films, TV shows, news shows, etc. over audiovisual or written media.

Framework of Promotion

Article 7 - (1) Any promotion of drugs to healthcare professionals shall include;

- a) essential information compatible with the up-to-date SPC,
- b) the date of preparation and last date of up-date.

(2) The Ministry may also require such promotional materials to include the sales price or indicative price of the product and/or its various presentations, dosage and packaging along with the conditions for reimbursement by social security bodies.

(3) Any printed advertising material intended as a reminder shall include solely the below points relating to the product:

- a) Commercial name of the product,
- b) The INN or the approved generic name of the active substance or substances,
- c) The name and address of the producer, importer or holder of marketing authorization from whom could be obtained further information relating to the product whenever necessary.

Guidelines for Promotion

Article 8 - (1) All information contained in promotional materials for healthcare professionals shall be accurate, verifiable and sufficiently complete to enable the recipient to form his or her own opinion of the therapeutic value of the drug concerned.

(2) Quotations as well as tables and other illustrative matter taken from medical journals or other scientific works for use in the documentation presented shall be faithfully reproduced and the precise sources indicated.

(3) Where drugs are being promoted to healthcare professionals, no pecuniary advantages or benefits in kind may be supplied, offered or promised to such persons.

(4) Hospitality under promotional activities shall always be at a reasonable level, and secondary to the main purpose of the meeting, and must not be extended to people other than healthcare professionals (including spouses and children).

(5) No lotteries, chance-based games, etc. shall be employed in promotional activities intended and services provided to healthcare professionals.

(6) Healthcare professionals shall not solicit or accept any inducement other than those allowed for pharmaceutical companies.

(7) No advertisement shall be made via newspapers, journals or similar media other than those disseminated to healthcare professionals. This provision shall not apply to advertisement issued under the permission of the Ministry which announces the launching of the product into the market. Regarding their products for which advertisement to the general public has been prohibited, holders of license/license application/permit shall

carry out necessary procedures to correct suggestive news published in the printed press, and shall notify the Ministry of it.

(8) If the public promotion of a non-drug product through any means of communication is to contain a health-related statement, all documents that support such health-related statement must be presented before promotion to the Ministry of Health for permission.

(9) A licensed/permitted drug that is not yet available in the market cannot be promoted to healthcare professionals. But when the product is launched, the drug can be promoted freely.

(10) Size of drug advertisements to be published on newspapers shall not exceed 1/8 of the full page area.

Scientific and Educational Activities

Article 9 - (1) Scientific and educational activities related to medicinal advertisement shall not be used for any purpose other than to relate already available medical information or to introduce new information.

(2) Holders of licenses/license applications/permits may organize activities like congresses, seminars, symposiums, or scientific and educative conferences which are useful for communicating and discussing drug-related information; or may provide scientific/financial contribution to such activities.

(3) Holders of licenses/license applications/permits may not provide any financial contribution for the participation of persons other than the healthcare professionals presenting scientific works such as communications, publications or posters in scientific congresses or attending conferences for educational purposes, and also the organ transplant coordinators who are not physicians, but are certified in their own areas. Participants who are sponsored by holders of license/license application/permit may deliver conferences, speeches and oral presentations at all scientific meetings they are invited to, or their request for participation has been accepted; in order to improve their scientific experience and manners, they may attend no more than two scientific meeting every year. Subject matter of all meetings for which attendance is requested must be within the specialty of the attendant. Hospitality/reception towards participants shall always remain at a level that is secondary to the intended purpose of the event.

A list of the participants to such meetings along with a copy of the information and documentation presented at the meeting shall be kept available to be submitted to the Ministry upon possible request.

(4) Such meetings shall be held in the appropriate location, form and level. With the exception of international meetings to be organized in another country; holders of licenses/license applications/permits shall not be allowed to sponsor activities like meetings, congresses, etc. to be organized at seaside resorts from June 1 to September 1, and at ski resorts from December 1 to March 1. Activities such as congresses, symposia, seminars, etc. which are to be held or contributed to within the year, shall be notified in

the form of an annual schedule by the holders of marketing authorization to the Ministry within the previous year. Any possible changes to the schedule shall be notified prior to the concerned meeting. At least one month prior to the event to be organized, companies shall report in the defined format, in electronic or written format to the Ministry about the content of the meeting, names of the participants, expenses and activities to be made, and obtain a permission thereabout. No persons other than healthcare professionals (including spouses and children) shall be invited to the meetings, and no expenses of such people shall be compensated. Within no more than one month following the completion of such events, a list of all actual participants, expenses and performed activities shall be reported in detail to the Ministry according to a predefined electronic and written format; and samples of information and documents presented to the participants shall be kept by the relevant company for a period of two years in order to be presented upon request from the Ministry.

(5) Expenses of those participants that are to be assigned to such meetings by the Ministry for inspection purposes shall be deposited as a budget into an account to be specified by the Ministry, which budget shall be returned if not used. Such budget shall comprise transportation and accommodation costs of such assigned personnel at reasonable rates, and also a daily per diem to be calculated over current prices.

(6) Scientific meetings to be organized with the support of license/license application/permit holders must be organized in Turkey or in the Turkish Republic of Northern Cyprus if more than half of the participants are citizens of Republic of Turkey.

(7) In order to help healthcare professionals attend international meetings abroad, holders of license/license application/permit may provide support for a maximum of 20 people per each license/license application/permit. Healthcare professionals to attend international meetings abroad are required to be as competent in the meeting language as to be able to follow the meeting contents.

Free Samples

Article 10 - Free samples shall be provided on an exceptional basis only to medical doctors, pharmacists and dentists on the following conditions:

- a) Holders of license/license application/permit shall establish the adequate system for registering and control and specify the related responsible bodies regarding the production, import and dissemination of promotional samples in order to be certified and notified to the Ministry upon possible request,
- b) Each sample shall be reduced below its smallest presentation on the market with the exception of samples of products for which reduced forms may not be possible due to their pharmacological features (For example: Single-dose ampoule, single-dose injectable dry powder, infusion solution, small-volume drops, inhalation apparatus, etc.) .
- c) Each sample shall be marked “free medical sample - not for sale”, and if possible, the same phrase shall be printed on the inner packaging as well.

- c) Promotional sample must be presented with an SPC summary,
- d) Samples of drugs containing psychotropic and narcotic substances, which are covered by the United Nations Single Convention on Narcotic Drugs of 1961 and the United Nations Convention on Psychotropic Substances of 1971, may not be dispensed.
- e) There must be no barcode or price tags on promotional samples.
- f) The annual amount of imported free samples for imported drugs, shall not exceed 5% of the amount of imported products when it is in the same package as the one taken as basis for licensing.
- g) A drug that is not yet available in the market cannot be promoted to healthcare professionals before it is launched.

CHAPTER THREE

Pharmaceutical Representatives

Article 11 - (1) Pharmaceutical representatives shall have adequate basic education and the required in-service training to be provided by the employing company.

(2) Pharmaceutical representatives shall have sufficient scientific knowledge to be able to provide information which is precise and as complete as possible about the drugs which they promote.

(3) Pharmaceutical representatives may promote only drugs to physicians, dentists and pharmacists; they may not promote any other product, medical device, etc.

(4) Pharmaceutical representatives shall convey accurately and completely the information they use throughout the promotional activity, via promotional material, to healthcare professionals.

(5) Pharmaceutical representatives shall report to the relevant pharmaco-vigilance officer or scientific service referred to in Article 14 any information about the adverse effects of promoted drugs reported to them by the persons they visit.

(6) All responsibilities associated with the presentations made by pharmaceutical representatives shall rest with the license holder company.

(7) Pharmaceutical representatives may not engage in promotional activities within working hours in ways that are likely to disturb the daily work of physicians and dentists.

CHAPTER FOUR

Obligations of Holders of Licenses / License Applications / Permits

Article 14 - (1) Holder of license/license application/permit shall establish, within his undertaking, a scientific service to operate conforming to the below principles, in charge of information about the drugs which he places on the market and shall specify a person responsible for the related activities.

(2) Holder of license/license application/permit shall obtain permission from the Ministry for announcing the launching of the drug to healthcare professionals, which announcement shall be published once.

(3) License / license application / permit holder shall be obliged;

- a) To ensure that promotional activities for licensed product/s are in line with the requirements specified herein,
- b) To provide documented evidence showing that employed pharmaceutical representatives are sufficiently trained and that they fulfill the obligations listed under Article 13,
- c) To make available all kinds of promotion-related information and documents upon request from the Ministry,
- d) To ensure immediate implementation of all decisions taken by the Ministry in relation to promotion of pharmaceuticals,

(4) Prior to the commencement of the promotional activity, an application file specifying the target group and first date of announcement shall be submitted to the Ministry. A sample of all promotional materials planned for use must be maintained for a period of five years for presenting to the Ministry upon request.

CHAPTER FIVE

Final Provisions

Inspection

Article 15 - (1) The Ministry shall monitor promotional activities and all related materials and methods. It may, ex officio or upon complaint, make a demand on the holder of marketing authorization for the cessation, canceling or correction of the information presented in any advertisement which is inconsistent with the principles set forth in this Regulation and which have been found inadequate in terms of public health. Such demands made by the Ministry must forthwith be fulfilled. If it is detected that provisions hereof have been violated, all promotional activities of respective company shall be suspended for a period of 1 to 6 months.

Penalties

Article 16 - (1) In case of any promotional activities that violate the provisions hereof, an infringement notice about the holder of license/license application/permit shall be filed with the Republic's offices of Prosecution, which will be followed by necessary legal proceedings in accordance with general provisions. Provisions of Law No. 4077 on Protection of Consumer Rights, Law No. 4054 on Protection Competition, and Law No. 3984 on the Establishment and Broadcasting Rights of Radios and Televisions, which all fall under the Turkish Penal Code No. 765, and related provisions of other applicable legislation shall be complied with. And for healthcare professionals, disciplinary action shall be taken at their institution of employment and/or professional organization of affiliation.

Homeopathic Drugs

Article 17 - (1) In case of a regulation for homeopathic drugs, promotional activities for such drugs shall be subject to provision hereof.

Harmonized EU Legislation

Article 18 - (1) This Regulation was drawn up in parallel to Directive No. 2001/83/EC on human drugs in order to ensure harmonization with relevant EU legislation on human drugs.

Annulled Regulation

Article 19 - (1) Regulation on Promotional Activities for Human Drugs published on Official Gazette No. 25268 dated 23.10.2003 is hereby annulled.

Effective Date

Article 20 - (1) This Regulation shall take effect on the date that it is published.

Execution

Article 21 - This Regulation shall be executed by the Minister of Health.

APPENDIX 3: FULL FOCUS GROUP DISCUSSION QUOTATIONS

LEGAL AND ILLEGAL EARNINGS OF PHYSICIANS

SOCIOECONOMIC STATUS OF PHYSICIANS

Physicians

"The ethics in justice, politics, and land registry administration should be discussed firstly, then our turn would come but I don't think so. It isn't right to discuss the ethics in an institution that lives are dependent on (İ.T.,15, General Practitioner, State Hospital, Nev.)"

"The system in Turkey firstly said; "We don't give you money, go and open consulting room". Later, "close the consulting room". And now it says; "Denounce each other". (İ.A., 38, Urologist, State Hosp., Nev.)"

"We compare ourselves with European Union and we see always ourselves in a lower level than EU. All of my family is physician and a part of it lives in Germany. There isn't any monetary response of our effort; consequently if we are to compare with somewhere else, we must talk about the salaries and earnings. Even in the Hippocratic Oath "take money, but don't take from the person you've got knowledge" is said. A hungry bear won't dance. There are some profession groups talking "the doctors are thieves", but they are thieves in their professions as threefold than us. In our profession, a little stuff attracts the attention. "Don't you know deontology?" begins the grocer with, what's it to you; you the grocer sold to me the cookie double price a minute ago, what are we discussing about me? Years ago, a group of people came to my consulting room and said; "You are a precious person, you are so, you are that, we will make a questionnaire with you." Actually they have benefit from me, so they talk like that. Doctors get money from like these participations abroad, but we don't get. My mother had a brain hemorrhage. When we went to Çapa, I called two professors I liked very much, I couldn't find them. They weren't day-off, but they weren't thereabouts also. I could reach one of them three days later, but I could never find the other. They earn money in the private sector, what are they doing in the university? "That takes the cake! We made you a professor, we paid your salary, and you earn good money when we compare with the conditions of Turkey" I said one of them. He got angry with me and said; "What's it to you, man alive! I'm going to buy a house in Zekeriyaköy, too." I don't get angry. The prostitutes, grafter advocates, engineers, and hit men buy houses in there. I want to buy, too. If a grafter buys, of course academics should buy also. There is also the part of this issue. More bitterly, when we look at the upper level physicians, these acts go up. He works in "M" University; if you call him, he says, "yeah, I'm at the university"; but his name is on the "A" hospital's board-he examines there. We gave the title, but he earns the money. Even if we know the doctor grafts and preys on the patients, we bring our patients to him. (T.U.,24, Public Health Specialist, Retired, Occupational Physician, İst)"

"We are of course against people who earn money in this way. Everybody can't be in the same spot. We can't make generalizations for all doctors if ten make mistakes. (R.D.,20, Thoracic Surgery Specialist, Emergency Coordinator, İst)"

"It is said also in the medical deontology statute that you can get money, but if you are in the public sector, you can't. We are now in that situation because of us. The doctor decides on the indication; however, when the patient goes to another doctor, he says; 'There is no such a thing, I will operate on you.' The former doctor gets a bad reputation. If we don't head for by normal ways, and we say all of the methods are fair to earn money, we blunder. We can earn money in some way. We shouldn't each other backbite. 6500 people will graduate this year; there are 55 faculties now. There is no teaching assistant. Newly graduate consultant physicians will explain operation; this situation is going to burst terribly. The education should be extremely well. Every hospital has become a teaching hospital now. A great number of chief and vice chief is assigned without examination. It is not known that how much they are qualified. There isn't any person who exactly knows the academic publishing and practice. If the populist approach of the central authority doesn't abandon the hostility of medical staff, and as long as it points the doctor as a target, the things cannot be put in order. Doctors can be encouraged to go to the East. In my days, points are given to people who go to the East and these points affect the expertise. There are consultant physicians at the rate of %40 now. General practitioners try to be a consultant physician as soon as possible. There is an extreme need to general practitioners for preventive medicine. The pyramid is reversed now. The preventive medicine has been abandoned; all of the money has been spent to the drugs. The prestige of the general practitioners should be enhanced (Y.G.,32, General Surgery Specialist, Retired, Lecturer, Ist.)"

"You are in the beach, and a person approaches you and says 'there is something wrong with me'; whenever someone finds us they ask everything, but you don't get paid for it. If you want something from another profession, they immediately want money. One day, I wanted to buy something from an antique shop, he wanted too much money. No sooner had I left the shop than he got his hooks on me, saying 'write a prescription'; because he learnt that I am a doctor. Shameless man! You were haggling over chickenfeed a minute ago. Come on give the money (T.U.,24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"Disparity between nurses and health personnel is wide. There is a saucebox relationship between nurse and doctor. As how much saucebox you are, so you can be a better manager. Everybody is in this business. Everybody steals in different ways; not only doctors do it. Someone steals from time, the other one steals from somewhere else. You know the salaries and you see the lives of some of the doctors; there is a kind of oddness, imbalance (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"When you buy something in the street, if you initially say 'I am a doctor', they immediately let you off (M.Ş.,9, Emergency Medical Assistant, Training and Research Hospital, Ist.)"

"How much salary does a newly graduated general practitioner get? 1,369 Liras. He/she picks up a bit by the help of the circulating capital, but there are places which do not get circulating capital. The State undervalues doctors. Empty bags cannot stand upright; poverty cannot be virtue. (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

"I have an assistant doctor friend, his wife is a pharmacist. Someday he said; 'While I was walking around with my children, they wanted bananas; I couldn't afford it and from now on, I am going to perform abortions. (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"If you assume right, you should get it from superior, not from the patient. The mentality such as 'the patient sits on my lap and I will earn money.' can't be. If we say to 110 thousand physicians; 'Let's hold a demonstration in order to make our salary higher,' how many of them leave their works? There is a mentality that 'They should do, we can get the salary if they achieve' (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)"

"The money relationship between the physicians and the patients should change. A very rich relative of mine went to hospital because his blood pressure got up to thirty; then he paid them 50 Liras. He told me angrily. And I said; 'Your life doesn't worth that 50 Liras.' He got angry at me, when I said; 'To which physician have you given a piece of marble for free so far?' (G.A., 4, ENT Assistant, Training and Research Hosp., Ist.)"

"None of the doctors care about their jobs in Turkey; they always mind the others.' They don't know the share the cake. You can find a doctor who makes endoscopy for 10 Liras because of the competition in business. I admit that there is a social aim in the state hospitals, but it can be irrelevant for the private hospitals. (R.D., 17, Family Medicine Specialist, Training and Research Hosp., Vice Chief Physician, Ist.)"

"I am also a manager in the hospital that I work. A classmate called me yesterday. He is the owner of a pathology laboratory. 'Your hospital opens a new one, I wanted to look at there but somebody else is going to take it. Tell me the price you want, I would take the business.' This job shouldn't be like that. I don't know how it would be by decreasing the prices day by day like that. The physician isn't able to earn money that he/she deserves in private hospitals. The organizations of physicians are very weak. They have been managed by awful people. We need to settle them down. We pay the membership fee hardly, because we don't like. I carry on my membership because I need the documents. I don't care, there must be an organization of physicians (B.Ş., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

"The medicine is defined as the art of healing the patient in the Hippocrates. Consequently it has not been perceived as a profession, it has been thought as an art. I live in Fenerbahce. I didn't envy having a house in Zekeriyakoy, I didn't steal. I am in the commission of purchase but I have never done anything corruptly. I don't have a consulting room also. It's a point of view. I am contented with what I earn. I have a house and a car. I am able to send my son to a private school. Assistants earn 1.5-2 thousand and consultant physicians earn 3-4 thousand liras with the circulating capital for last 2 years. So a physician has a salary about 3 to 8 thousand liras. While the minimum wage is 560 liras in this country, we need to set our expectations according to it. Please we shouldn't think that we will earn 20-30 thousand liras. 3-8 thousand liras is quite good money. We shouldn't value above the profession and the expectations and we shouldn't see ourselves in the highest class of society. I studied six years and plus four years in expertise, but I don't say I have to earn more than all of you. We shouldn't go astray from the ethic way. For the conditions of Turkey, these salaries are not bad, however when the employee personal rights are reflected in the salaries, and if they become permanent, the ethical problems can disappear. One of my friends bought a house, he was paying the installments. But one day his tendon injured. Now he needs to work hardly in order to pay the installments. The circulating capital should be reflected in salary (F.N., 20, Urology Specialist, State Hosp., Vice Chief Physician, Ist.)"

"For the sake of God, please don't say thank heaven! You would harm this profession. My son and sibling became a doctor; I swear I feel sorry for them. You enroll to a university with a high degree, I—as the worst student of medicine- studied very much. To study in other departments is a piece of cake. Who works for this wages? (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"70% of the physicians' lifestyles are the same. If he/she has a luxury life, it has a price-with shift. He/she can achieve this not by stealing; he/she can get extra by overtime. In the past the conditions were much harder. Actually, faithful people haven't got into hot water because of the economic crisis. They have been always just and faithful. Even 1% of the physicians aren't deprived. If a person wants to do something corruptly, being a physician or somebody else doesn't matter. Prosecutors and judges made pressure on the political power and now they get 4-5 thousand liras with the employee personal rights. Our circulating capital has increased for 2 or 3 years. The circulating capital is here today but gone tomorrow. It doesn't even reflect in our employee personal rights. The circulating capital application is totally wrong. Disturbance is in here. My cousin is an attorney, I went to him for a rental contract, and he said to me; "I can make it for you for 500 liras." However I always prescribe for him. People don't know the value of physicians in Turkey. The physicians are being despised. The law doesn't give the physicians back. We are mixed up between the government and medical chamber; neither of them is behind us. We can't work for this prices, it should be increased to a reasonable level. Doctors shouldn't be in the financial fear. He/she would be able to say how much money he/she would earn. He/she shouldn't get the same salary with a four-year-nurse. I got ashamed from the assistant stuff when I take the circulating capital. The 1.5 billion dollar drug expenditure is now increased to 30 billion dollars. They need to watch the way the money goes. In Europe, it's written Dr. on the signboard; not Prof. or Ass. Prof. There the ethics is. My child doesn't want to enroll for medicine. The system is despising me but if I come to the world once again, I would be a doctor (R.D.,20, Thoracic Surgery Specialist, Teaching and Research Hosp., Emergency Coordinator, Ist.)"

"I think that 60% of the physicians are corrupted (M.Ş., 9, Emergency Medicine Assistant, Training and Research Hosp., Ist.)"

As soon as one of my surgeon friends went to the East by rotation, a radiologist called for a tea, and said to him, "You write report, I will take." There is no other uncontrolled group than surgeons. They are too free in making indications. The indications for the operations must be made by a few surgeons (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

"If it were to happen, the clinics would be in a mess (M.S., 9, Emergency Medicine Assistant, Training and Research Hosp., Ist.)"

"The indication is over, when the chief says it is over. However there are chiefs saying 'Pull out the breast tube slowly.'(Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)"

"There is no point of TTB's and TEB's leftist views. Is there any explanation for left and right? Is there anything as left and right? This is deceiving oneself. Doctors can never have a political view. Doctors are not proletarian, that is out of the question. The medical chambers around the world aren't leftist. The medical chamber is a professional chauvinist and extremely firm. Why

would the chairman of TTB deal with F-type prison? The business of TTB wouldn't be that. The business of TTB is the rights of physicians. The other social problems come later. (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)."

"The medical chamber is too political. To criticize everything that the other does is nonsense. What is an absurd agency! TTB is just winding the physicians up. I am not a prophet; if a patient is in pain, it doesn't mean that I have to suffer from it also. My job is to find where the pain is (M.S., 9, Emergency Medicine Assistant, Training and Research Hosp., Ist.)."

"One cannot do business without politics. The solution is to claim our rights. The place to claim our rights is not public but the state (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)."

"You can not do anything free from politics. The solution is to seek for your right. The place to seek for your right is not the society but the government itself. (Y.G., 32, General Surgeon, Retired, Academic Staff, Istanbul.)"

"Come in during the work hours and see the private hospitals; the doctors aren't there also in time. The salaries are the same in private sector. The salary is seen on the payroll as 1400-1500; yet the taxes and the other stuff is cut and the pension is received over it. Your house is seen as consulting room. So the situation is not so different (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)."

"When there are too many teaching assistants in the university, they begin to work outside the institute. The Ministry says to the physician; 'choose one of them –public or private'. I am against it (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)."

"In the sector, a doctor, who is known with excellent operations, blatantly hired a subcontractor physician; he makes the operations in the backline. He earns money by the name of the other. It is unbelievable but a patient relative saw the doctor on television. The doctor should be in the operation. There are physicians that sign everything without thinking in order to take money (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)."

"When the chief has an operation, he takes an assistant or a specialist. Inside the assistant makes the operation. It is important in the sense of training but it's an ethical mistake. The nurse should write the name of the doctor who makes the operation (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)."

"People suppose that the chief is operating inside, and later see him/her entering to the room (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)."

"There are many doctors who make other physicians do the operations while they are outside. I think they learn these things from their mentor; to make someone else write prescribes and stamp, etc. I couldn't get angry with these associates. In this country, how much honest the chancellor is, I am so. It is easy to be honest for a German; the rules and acts are certain; they have money also; but I can hardly defend my honor. In the United States, one can open a clinic with his own name. The man is the brand. However he indicates that the people that he educates make those operations in the institution. If this business is done explicitly, it is all right

then. But it is shown as if all of them were done by oneself in order not to share the cake (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)."

"We shouldn't compare ourselves with the public. We shouldn't think that if the public steals, then so can I (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)."

"You are a physician, you are a role model, and you have to set an example with your attitudes. We have to be; it is our responsibility. Morality is directly proportional with education; it has to be transmitted from the master to the disciple. The master has to transfer the moral elements to the assistant (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"You do this job for pleasure. This job isn't too much related with the material things. If you want to be rich, you have to do another business. For example, I am work in construction business. The physician feels her/himself under pressure because of the pennilessness. All the doctors are seen depraved. The honor of the profession needs to be protected. If I don't make a report, the other physician shouldn't do it also. The patient comes and says; 'give me a report'; if you don't give, problems can arise. When one eats a meal and then if he/she doesn't tip, he/she embarrasses. But when the same man comes as a patient, he/she says 'it's your task, you will write a piece of writing' (G.A., 4, ENT Specialist, Training and Research Hosp., Ist.)"

"A retired worker from general directorate of highways gets a pension around 70 thousand liras. Some of them have ten or fifteen flats. But the physician who works in a public clinic has difficulty in making ends meet. The physician who can't get as much as a worker would do everything bad. The physicians are also open to attacks from the patients; they haven't life safety. In these circumstances, discussing the ethics is improper. Moreover, the ethic rules shouldn't be questioned for only the doctors; the other profession groups should be considered (K.S., 17, General Practitioner, Private Hosp., Manager in Medical Chamber, Nev.)"

"The doctors should get a salary appropriate for their status and as much as to get by. What happens when they don't earn as much? Actually, the state harms itself at about 200 billion dollars. The doctor who has low salary damages the state more by making corruption. But if the physician is involved in this kind of things even after the salaries are good enough; it's his/her immorality; bereave his/her degree. The state doesn't defend me so that I defend it. The policymaker is the pharmaceutical industry (I.T., 15, General Practitioner, State Hosp., Nev.)"

"The physicians who do the same job get different salaries as approved by the province or the ministry (S.B., 31, Radiology Specialist, State Hosp., Nev.)"

"I wouldn't have been a specialist, if there were the same conditions then. You are taking a great number of risks for nothing (C.O., 17, General Surgery Specialist, State Hosp., Vice Chief Physician, Nev.)"

"The ethics should be in you. If the person is corrupt, nobody can remedy it. For example, I use the remainder bonds of the suture for another patient. The more we are helpful to the state, the better it is (G.A., 4, ENT Specialist, Training and Research Hosp., Ist.)"

"The state will enable the trade by transforming to business in public model. It is said; 'do everything in order to earn'. Health cannot be seen as a trade material; if it is so, it comes off the hinges. The state appoints the person in Van here, and the person in here is sent there with rotation. We know that people hardly have the title here. Getting the title is much easier there. The person who comes in an easy way becomes the puppet of the company. The person from Van comes here to earn money; he does everything in order to achieve this. The state should get up. It shouldn't be said the companies not to take part. The state should cover it. The university covers it for the congress if you have the notification. I shouldn't bargain with the citizen or the company. The state should cover it. Actually I don't exist if there isn't patient. The state said to the private sector to decrease the salaries it gives. I am angry with the people who direct the patient to the private while working in the public. It is important whether the tests are right, whether they are needed. It is the same for the operations. There isn't anything such informed consent in the public or private. It isn't used accurately. The printed document the nurse talked about has been signed. It must be written in cursive. It has no meaning in the court (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)"

"The disparity in the different profession groups in our country is more important for me. It isn't important whether the employees of foreign countries get much or not; if their country is rich, they can get. I am an official in the degree of ¼ and I have no further level I can get. For example, the important thing now is how much the colonel or adjudicator gets. They get much more than us even in their retirement. The state should cut my circulating capital income and give me the salary- it would be much more equitable (C.O., 17, General Surgery Specialist, State Hosp., Vice Chief Physician, Nev.)"

"Retirement in military service is 20 years because of the depreciation. On the other hand, there isn't retirement in our profession as if we are not worn out. (B.O., 17, General Practitioner, Public Clinic, Nev.)"

Pharmaceutical Representatives

"The doctors are under too much pressure. Nowadays they are afraid of everything. There is no respect. They are constantly threatened by their supervisors. They flee from us in fear. To be a doctor is much more difficult now (M.G., 5, Ist.)"

"The doctor was esteemed before, but now he/she has no value. Frequently I see the patients saying; 'you must examine me, I am paying you'. I pity the doctors. (O.N., 7, Ist.)"

PERFORMANCE-BASED PRACTICE AND CIRCULATING CAPITAL

Physicians

"The circulating capital is calculated according to clinical input. It shouldn't be like that. The factor in terms of the workload should be brought. For example an urologist or a pediatrician gets wages varying according to the hospital they work at. They get very low wages in spite of that they do very hard job. However there are people who get very high wages. When you write the same operation like that you get like this, it changes. There is no auditing. The state is being robbed (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"The factors are wrong. They must be revised. They must be the same in every institution. Differentiation in regions is not a problem. I get my salary in a certain amount, and rest of it as invoice. I pay income tax. I use my child's education invoices (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)."

"While the patient rights were being talked about, the rights of physicians wasn't mentioned at all. The physicians do not have both occupational rights and also life security. There is an unfair method of scoring between the physicians. The surgeon is face to face with the patient for 24 hour, but five surgeons together cannot earn money as much as a doctor works in a out-patient clinic. There is an inequality between majors. The package payment is also a wrong system. Sometimes you need to get ultrasound but it isn't included in the package. The associate who images the ultrasound cannot get wage also. There is no value of endeavor. All the shortcomings of the system cannot be attributed to the physician. It is impossible physicians to do their duty accurately in such a system (N.D., 34, General Surgery Specialist, Retired, Private Hosp. Manager in Medical Chamber, Nev.)"

"The other medical stuff cannot be motivated when they are unable to get enough money from circulating capital. The mistakes increase. The management is hindered (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)"

"Reluctance in work environment occurs. Because of the circulating capital, problems with the doctor arise. It should be bettered for the benefit of the other medical stuff. We want to give the maximum but we cannot do it over limit. After every circulating capital meeting, there are anxious expressions as 'isn't the factor increased?' (G.A., 4, ENT Specialist, Training and Research Hosp., Ist.)"

"Every system has a hole; the ones who manage to pass can do it. There are colleagues who dine out with 30 people and use the invoice. They put the invoice of the mobile phone in the calculation. The accountant should eliminate it if he/she is honest (F.N.,20, Urology Specialist, State Hosp., Vice Chief Physician, Ist.)."

"Why doesn't the state bring applications such as salary plus circulating capital to the private sector? (B.S., 26, General Surgery Specialist, Private Hosp.,Vice Chief Physician, Ist.)"

"We get derisive payments for the operations which last for long hours. The existing application of performance- circulating capital makes people direct to branch roads; it says that it is ok if you get money by making incoherent job (Y.G., 32, General Surgery Specialist, Retired, Lecturer, Ist.)"

"Especially in the suburban hospitals, the number of operation before and after performance application should be contemplated. Let's see the outcome (B.S., 26, General Surgery Specialist, Private Hosp.,Vice Chief Physician, Ist.)"

"In theft, if the asset remains uncovered or it is over-needed, it is an extenuating circumstance. The state should take the precautions to reduce it. It should not make the doctor dependent on them. People constantly say the circulating capital and the public suppose that we get really high money. However we cannot take time off. It is cut from our salary; therefore people don't want to take time off. There isn't any cut from the circulating capital in the central organization."

We aren't inferior to a colonel, adjudicator, and attorney and this-and-that. I studied six plus five years. This specialty is fabulously hard. You become a surgery assistant without thinking about your pride. But it isn't the same for the colonel; he can advance in the meantime after graduating from 4-year staff college. And also after a 6-month course you can be an attorney. The classification should be made between us in terms of professional risk, because we are the most sued people. We sweat blood. I cannot be equal to a dermatology specialist; I have professional risk; it should be considered in the salary (C.O., 17, General Surgery Specialist, State Hosp., Vice Chief Physician, Nev.)"

"The circulating capital system is illogical, because it is based on the turnover. It means that the more the turnover is, the greater salary you get. But on the contrary, salary should be increased by decreasing the turnover. Your salary increases when you make the state spend money. When the expenses accrete, other precautions are tried to prevent it. That is, weird things happen (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)"

"Watch Michael Moore's movie Sicko, the salaries of the doctors are astronomic. When the doctor in the movie is asked how his salary determined is, he says; 'You get salary according to your public service, let me say how many diabetics you have examined or how much you decrease a person's smoking rate than last month.' (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"We are in dilemma here, whether to do the right thing or ensure customer satisfaction. The state has chosen the customer satisfaction; and consequently we have chosen it indirectly (I.T., 15, General Practitioner, State Hosp., Nev.)"

"There are three gynecologists in our hospital, and they don't want to be full-time. They worked like slaves for almost 24 hours in the first days of switching to this system; and they continued to go to the consulting room when they couldn't get money from the state. On the other hand, there are patient rights, but there isn't any physician right. The patient is able to complain about everything. The physician is unprotected even if he/she was beaten; he/she cannot call on the Health Director; he/she needs to apply to the court house (S.B., 31, Radiology Specialist, State Hosp., Nev.)"

Nurses

"A nurse who has the same seniority in a normal clinic in Ministry of Health gets circulating capital three times higher than I. The malpractice risk in oncology is too high; therefore we need to get much more. We should also have early retirement, because the medicines can have adverse effects. But I think this isn't known because the oncology is a new field. Years ago I happened to come to a university hospital. However, if you say to go back to the state hospital, I won't. Because I believe that I am very different now. This is a much more educative place. The problems arose from the lack of employee and financial dissatisfaction. If people were in comfort, they wouldn't need to enter in interest relationships with the pharmaceutical companies or by another ways (V.E.A., 26, Oncology Clinic, Ist.)"

"The circulating capital is less in our department. We don't know even from the first person whether the circulating capital will be placed or not. The employee in health sector should get money adequately. People may leave the ethics after a point (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"The circulating capital ruined the job highly. There is a critical difference between the public clinic and the hospital (A.C., 27, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

Pharmaceutical Representatives

"The doctor with whom I worked in a public clinic was keen on his job. He liked to examine the patients. The circulating capital got expanded unwittingly while he examined the patients. The patients wanted particularly him because he was very careful and debonair. Finally an investigation was conducted after him because of the circulating capital (M.G., 5, Ist)"

"Ministry of Health has imposed a restriction. It says that a doctor should examine 100 or 125 patients at most. The doctor closes the outpatient clinic after 125 patients in order not to get in trouble. If the number is over before midnight, he/she closes the outpatient clinic and sits in. Then the patients complain about it by saying that the doctors neglect them (O.N., 7, Ist.)"

KNIFE PAYMENT AND SELF-REFERRING

Physicians

"This subject fell from favor with the abolishment of the consulting room medicine. Current application doesn't allow the extra money and knife money anyway. In Nevsehir, there are only three gynecology consulting rooms left. If there isn't any consulting room, we cannot talk about knife money; using the hospital as a front is impossible (N.D., 34, General Surgery Specialist, Retired, Private Hosp. Manager in Medical Chamber, Nev.)"

"The state cut the doctors' relationship with the outside world by full-time system. Knife money and consulting room is over. I don't know whether it is good or bad but the relationship with outside has been cut (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist)"

"The consulting room system is over, not because of the state's applications but because of the private hospitals. The private hospitals will bend us now (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"The consulting rooms are closed but still there are people who get knife money (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"I believe that there is still knife money in universities (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)"

"I don't believe that the doctors generally get this kind of money. When a doctor gets it, other doctors shouldn't be suspected. The academics in the universities mostly do it; first of all it is needed to reach them. If the patient goes to the doctor's consulting room as the doctor couldn't allocate enough time for him/her, and if he/she makes payment for it; it is the right, it isn't the knife money. The patient sometimes thinks that the doctor isn't good when he prescribes fewer than four medicines or he doesn't want money. Sometimes doctors get present instead of money. It isn't a claim, it is a present. Years ago, I gave 100 marks for the doctor who made my wife caesarean. He didn't accept it. Instead of it I gave him a bouquet of flower, he loved it. He is a doctor in Mardin; I bring something every time I go there. It came dear for me. It isn't the knife

money. If the physician says he won't operate on you unless you give him/her that, it is the knife money (K.S., 17, General practitioner, Private Hosp., Manager in Medical Chamber, Nev.)"

"The doctors are complainant, too. For example, my brother is a dentist; he needed a special device for an operation and the doctor has certain expenditure for this device. The doctor talked about this device for hours, just to indicate that the device has a cost. He finally said with difficulty that he wanted money for the device. However, this was normal (I.T., 15, General Practitioner, State Hosp., Nev.)"

"This money can be given as risk or device money (B.O., 17, General Practitioner, Public Clinic, Nev.)"

Patients

"Around two years ago, in GSH, after the appendectomy of my aunt's daughter, they said that we couldn't leave the hospital unless we gave the knife money and they wanted 250 liras apart from the official price. We didn't file a legal action. The hospitals in small places don't work accurately (G.I., 30, Ist.)"

"My wife didn't have social security while she was pregnant. We took her to ZKH. She needed to be operated immediately. The doctor said; 'Choose your wife or your baby'. I chose my wife and she survived. Afterwards they wanted 200 liras. I thought about it; I didn't have the money. I dressed up my wife and took her with another name to outside; I really abducted her with a taxi. A same thing in the private UH happened. My daughter was nearly aborted as they said she would die. We didn't do it; and now she is as right as rain. They said that without looking at any diagnosis results (A.I., 57, Ist.)"

"I had an operation in BGH in 2006. They directed me to KEAH. I had 50 liras, the cost of the operation was 500 liras. My relatives bought that equipment; otherwise the operation couldn't be carried out. I had green card. I don't know under which name they got that money. When I go for checkups, I no longer pay now (S.T., 26, Ist.)"

"In KEAH, before you have an operation, you need to make payment to the foundation. They call it the 'academician money'. But when we talked with the academican, he said it is the person's own initiative. It was said that in order to reach academics whenever you want, this kind of donation may be paid (A.G., 39, Ist.)"

"At OH, they don't care about the patients. But here they are always next to us. Even the porter is as. We are always looked after. We didn't feel something like lack of staff (K.C., 72, Ist.)"

"I have been operated on from three places in my body so far: appendicitis, gall bladder and uterus. I was operated on my gall bladder once more. It was done in the state hospital. I had a green card. In spite of my insinuations, they didn't get the knife money. I also wasn't called to consulting room. But I was asked for the knife money because of a nasal obstruction. The doctor said that he couldn't make it free. My nose is the same now (A.S., 64, Nev.)"

"I went to the doctor's consulting room before going to his maternity hospital. Later I went to the state hospital. The doctor was constantly stalling me off. I think he expected money for the operation. He called me to his consulting room again. I went to Ankara in order to be examined

by another doctor hereupon. I returned back without taking an accurate result. Afterwards even though I came for the operation, he rejected me and didn't make the operation. I don't know whether because of the feature of the disease or because he expected money; he didn't make the operation (S.A., 46, Nev.)"

"There are doctors who say; 'come to my consulting room, I will take out your stitches' in order take money (N.B., 70, Nev.)"

"There is a saying that if you go the consulting room, things go well. We did the same for my father. Actually, the doctor didn't make this kind of proposal. I felt that fortunately we went there (A.G., 39, Ist.)"

INFLUENCE OF DRUG INDUSTRY ON HEALTH PROFESSIONALS

ATTITUDE TOWARD PROMOTION

Physicians

"I am against for the distribution of promotion, excluding education. Hundreds of papers come for a medicine; I understand it in a one paper. We know the medicine already; there is no need that many papers (A.A., 15, General Practitioner, Assistant Manager of ACSAP, Nev.)"

"I made plead owing to the fact that I prescribed a medicine much. When buying a machine, there are different kinds for one lira or ten liras. The former isn't the same as the latter. But the public competitive biddings act indicates to give or buy the cheap one (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"The company cannot give the doctor a refrigerator, because the ministry determines the things given. Rest is unofficial (B.O., 17, General Practitioner, Public Clinic, Nev.); (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

"The allowed ones are promotion; the other ones are bribing (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)"

"In promotion, laptop can be taken as education equipment and it has been said this was determined by the Ministry. The literature search in internet can be shown as reason. If you give an end to promotion, a great sector would be spoiled; from the hotels, the catering and clothes providers of them, gas stations to the representatives. Even the economy can be destroyed. But that money comes from the citizens (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"The state shouldn't allow spending money for the advertisement. The patients complain also representatives; the ministry should ban the medical representative system, we are consent (B.O., 17, General Practitioner, Public Clinic, Nev.); (I.T., 15, General Practitioner, State Hosp., Nev.)"

"I sent back them by saying; 'I have already known these medicines and I will say to your manager that you've come, feel free' (I.T. 15, General Practitioner, State Hosp., Nev.)"

"There are still deficiencies in the Public Competitive Biddings Act. We ask what we don't know; the man whom we ask is an accounting alumnus from high school. The doctor is so clever that

he manages to direct him as how he wishes (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"We shouldn't compare us with Europe, when criticizing ourselves. Nothing of them is better than us. Only the view and the stages are beautiful. The background of the business isn't the same as seen. They have the same corrupt things. I can talk like that because I lived and saw Germany, Belgium and Austria. If in here a woman can be given as promotion, it is the same in abroad (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)."

"There is oddness here. I get 2500 liras. A physician can prescribe every medicine. He can just 20 boxes of medicine with his/her salary, there are as expensive medicines. You don't give enough money to him, and make his way open (M.S., Emergency Medicine Assistant, Training and Research Hosp., Ist.)"

"The way can be closed as long as the state wants it. This kind of illegal businesses are very easy, but now it is very tough. You can solve it with the medicines of first step. You bring together a jury and make standard which equipment would be used (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"The ministry has already determined these limitations. I don't know exactly but the promotion materials are determined by a certain approval (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

"Again we despise ourselves. However the governor can get official car by deciding to which bank he will deposit his money from. Isn't it astonishing? He is ignored but things change when we are in the question. Didn't you think why the bank does that? (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)."

"The %50 of bank promotions are spent to the employees and the %50 of it to the social needs, now it is become law (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"The man became a parliamentarian, the public said not to forget them; and the man answered 'you are yoghurt and I am cream'. It means that if you are spoilt, I would be like you. It is same for also the physicians. The duty of the state is to clean out these spoilt ones. We cannot even warn the friends; it can be said if the limit of promotions is determined (R.D., 17, Family Medicine Specialist, Training and Research Hosp., Vice Chief Physician, Ist.)"

"I was a medical representative for two years before I became a doctor. I more or less know two sides of this job. It's dog-eat-dog world. First of all, the ethical rules aren't the same for pharmaceutical companies and physicians. The company trades, the medical ethics isn't important for it. There is a thing such 'the material that produces prescription. You are given a quota and you are asked to sell them. The important thing is to produce prescription, not what you are doing. The boss wants outcome from you. The pharmaceutical companies enhance the market. But it isn't right ethically to make this market enhance. The representative won't do it ethically. He/she looks for how to do it. It is the matter of this job. To be frank, I gave bribed a doctor. For example I bought snow tires. Isn't a promotion, it is the bribe. The things that aren't bribes are only for the use of medicine (I.T., 15, General Practitioner, State Hosp., Nev.)"

"The medical representative needs money, too. They have a family (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"An ordinary medical representative earns much more money than the best specialist. The thing feeds the health sector is the pharmaceutical industry. 75% of the health expenditure is pharmaceutical expenditure. The ethics should be taken into consideration firstly by the Ministry. General Directorate of Medicine and Pharmacy separates the medicines as 'payable' and 'not payable' everyday. If the person is corrupt, he does defraud. But if his salary is low, the state is a bit guilty (I.T., 15, General Practitioner, State Hosp., Nev.)"

"It has been said that the Ministry will give free hand to the medical representatives to get into public clinic in exchange for a helicopter. How ethical is it? (B.O., 17, General Practitioner, Public Clinic, Nev.)"

Nurses

"I know people who get stuff like washing machines, water heater, and also refrigerator to his own house (S.D., 15, Public Clinic, Nev.)"

"The holiday already is a classic (A.C., 27, State Hosp., Nev.)"

"I have a relative who works as a medical representative; he was saying that he gave presents according to doctor's wishes. They definitely ask to doctors whether they want anything. But of course, it is an open ended question. There are people who make their consulting rooms furnished. The doctor who has a dog is given dog food (S.O., 10, State Hosp., Nev.)"

"The physicians work according to the medical representatives. There are so close with them that they can say this and that medicine is yours (S.O., 10, State Hosp., Nev.)"

"In the public clinic, not so much thing can be taken from representative. The medicines that will be prescribed are certain. For this reason, not so much promotion is taken; just pencil, notebook, sample and gloves etc. (S.O., 10, State Hosp., Nev.)"

"In the hospitals, so much promotion is taken (I.E., 18, State Hosp., Nev.)"

"Free sample should be given; all of the papers are going to waste (A.C., 27, State Hosp., Nev.)"

"The physicians are open to every kind of promotion. I haven't seen that they reject them (E.A., 11, Thoracic and Plastic Surgery Clinic, Ist.)"

"Everything can be included in the educational promotion (S.T.C., 12, Intensive Care Clinic, Ist.)"

"The companies are going now to the people who are responsible for purchasing medicine (E.A., 11, Thoracic and Plastic Surgery Clinic, Ist.)"

"My wife is a doctor in oncology. Actually, the representatives' sending the doctors on holidays is rare. The doctors have made many pleads because of the relationships with the pharmaceutical companies; actually, it threw the baby out with the bathwater. In the health sector, the conscience of employee is very important. Man can audit up to some extent. So it is about the conscience of people. Everybody in workplace is in conflict, it is very normal but the important thing here is its dimension and limits (M.D., 15, Gynecology Surgery, Intensive Care Clinic, Ist.)"

"Demand generally comes from the company. The doctor doesn't want anything directly (D.C., 17, Orthopedic Clinic, Ist.)"

Pharmacists

"The drug advertisement is necessary. How will you follow the drugs? Drug advertisement cannot be without medical representative. They show modesty by visiting (M.G., 17, Nev.); (E.A., 12, Nev.); (A.G., 26, Nev.); (N.E., 22, Nev.)"

"The representative needs to give away something for an effective advertisement. The promotion for the doctor must not be abolished; but certainly there should be quota. The promotion shouldn't have material value; it should be fractional. It can be mnemonic materials like mugs; but money, refrigerator or something else cannot be (B.K., 7, Nev.)"

"If there isn't any representative, these negative situations won't be experienced. This people build up this market. The medicines are sold mostly from the companies that have the highest number of employees. The representative is the first person who directs the medicine. There may not be a representative in the system. By this way, high promotion is removed. In USA every year, the pharmacists are sent a questionnaire; they answer it and send back. Their knowledge is refreshed by this way. Even though they search for the answers from another place and fill them, they are still trained. The doctors can be given like this questionnaire. Actually, the representative reminds the forgotten knowledge to a doctor (I.B., 14, Nev.)"

"The pharmacy, doctor, representative and patient completes each other. I think in every profession group, there is bad and good. It can be, if the promotions are educational for doctors. It should turn back to doctors for educational intentions. It shouldn't be paramedical. If no drug representative, doctor cannot know the changes and improvements in the medicine, so representative is necessary. However, nowadays the representatives have no quality. Formerly, they dressed up properly. It isn't problem if a representative introduces the drug in ten minutes but if it lasts more, he/she chews the fat (E.A., 12, Nev.)"

"I don't understand the often visits of the representatives; does a new drug come onto market every day? Only the equivalent drugs come onto market. In this situation, it cannot be more absurd than the representative's coming every week. Actually, the intention in the promotion isn't congress, but a holiday in Antalya. It is the representative's own expression. The compensation of it is the medicines in the prescription; there isn't any meaning apart from that. It can be a promotion, but this promotion isn't the one we know (A.E., 8, Nev.)"

"We don't have drug advertisement and promotion. Only we get bag (the entire group, Nev.)"

Pharmaceutical Representatives

"The promotional material is the same in every company and it can be imitated. It is said; 'Did you bring a pencil again?'; because of this reason, the company needs to give away different promotions. There is competition. For example, we can give leather bag. Actually, the basis of the job is the character of the physicians. It begins as institutional but sometimes it doesn't stay as institutional need; and it can go to great demands. Unfortunately, the competition can make everything done (Ö.İ., 4, İst.)"

"We ask the companies; 'Why is so much money spent to these promotions?'; but there is perception and the results of the market research. For this reason, the companies must do it. Actually, it is about the character of the doctor. Some of the physicians want something for themselves. Generally it happens in poor places. They keep up with the system of there, but they do it by sounding out (G.B., 4, Ist)."

"Mostly, the doctors go to congress even on holiday. We are the messenger. If a doctor has a claim from us, we carry it to the company and generally their demands are carried out. Something like dirty science has come up; the companies are now delicate. The medical needs are generally compensated. But the personal ones aren't (M.G., 5, Ist)."

"These promotions are made with a budget; our intention is to sell the drug and take the cost. There isn't any limitation in the big companies; they can do everything. We cannot reach things that the leader companies do. Actually, these promotions are directed with the needs of physicians and our wish to give away the better one. Every doctor is absolutely is different from each other. The perceptions are utterly different. Sometimes even the words can close the deal (A.K., 2.5, Ist)."

"It is about the character of the doctor. It doesn't differ according to age (the entire group, Ist)."

MEDICAL CONGRESSES AS A PROMOTIONAL OFFERING

Physicians

"In 1992, I paid out of pocket my first congress and I spent about 100 dollars. The congresses are made quadrennial in those years. Later, it was made biennially, afterwards it began to carry out annually; and the prices were increased. Consequently, we cannot any longer do it by paying out of pocket. These jobs have been income channel for the associations. Now the associations cut money, they cannot find any place to spend money. Can the participation fee be 450 euro every year? The science in Turkey doesn't improve every year that much. When the doctor goes to the congress, he will pay both 450 euro, and also he cannot get the circulating capital. It should be arranged by the laws (F.N., 20, Urology Specialist, State Hosp., Vice Chief Physician, Ist.)"

"Why aren't these congresses carried out in the universities rather than the hotels? (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

"In Europe, nearly all of the congresses are made in the universities (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Ist.)"

"We are forced to find a supporter because the congresses are carried out in five star hotels. A restriction must be imposed by the laws (R.Y., 16, General Practitioner, Training and Research Hosp., Vice Chief President, Ist.)"

"The Ministry of Health issued a notice. It has been said that the congresses would be in summery places in the summer and in wintery places in the winter (Y.G., General Surgery Specialist, Retired, Lecturer, Ist.)"

"Recently we have attended a family medicine congress. Only one person paid his cost to participate in the congress. But this year, they have said that the physicians can go to just two

congresses by a supporter. They cannot block like that. So this time, the associations would take donation and the costs of the congresses would be cut over the rate. The physicians need to take salary as much that they can go to their own congresses; and they have to be selective about congresses (R.D., 17, Family Medicine Specialist, Training and Research Hosp., Vice Chief Physician, Ist.)"

"A medical congress is done by the official approval; transportation, accommodation, and participation fee is paid. The Ministry of Health itself sends to congresses, and in this announcement it is written that the pharmaceutical companies can pay. In this announcement even the gas payment is determined, but some people imply that we accept bribe. A person from public or somebody else misunderstands the situation and says; 'the pharmaceutical company took the doctor to holiday to a five star hotel'. However it is a practice that the state allows and specifies. (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

"Recently I have attended a family medicine congress. I asked to the foreign doctors how and which company they came. I got astonished when they said; 'What? We are paying it out of pocket'. They got astonished when they heard that the companies did this job. In our country Ministry of Health allows this congress thing a little bit. The salary of doctors in Europe is five to ten thousands euro. I am sorry for the gap of the salaries between the general practitioner in border gate in Edirne and the general practitioner in Greece. When our salary is enough, we can go to congress with our own money (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"I know that a private tourism company bought a Mercedes to the association leader in order to get the organization of a medicine congress of a major field. The frequency and price of congress is increased much. No company should support, ban it (F.N, 20, Urology Specialist, State Hosp., Vice Chief Physician, Ist.)"

"Why are we in need of a pharmaceutical company? Why would I beg? I would go to congress, in the end of the year I would inform the accountancy and I would get my money or deduct from the tax. It is that in abroad (T.U., 24, Public Health Specialist, Retired, Occupational Physician, Ist.)"

"The medical representatives don't send every physician to congress; and they don't give promotions. The companies have some expectations from the physician and they give it to the physician who can compensate it. I don't know whether the expectation is covered exactly or not. The companies put quota, too. Consequently these promotions are given to certain people. If the representative works with too many physicians, he gives away this promotion to the physician who is more beneficial for him/her. The main problem here is to make the physician in need of it. How can we go to a congress in abroad out of pocket, do we have a chance? (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)"

"The system is that: The promotions are reserved as hotel, food, medical equipment and book cost. If the representative has bad intentions, he/she does everything; of course the doctor is chosen according to it. For example, they arrange the hotel, and get extra money; it is same for the books. Consequently, they get extra money. Then, they go to the doctor and say; 'Prescribe my drug, and I would put you on two-thousand-lira payroll'. One of them came to me and said exactly the same thing. You can make a physician who needs it very much do it. They are very

rare but the conditions may be directed; the evil is everywhere (B.O, 17, General Practitioner, Public Clinic, Nev.)"

"We use the material made of boar graft for the patient. There is a graft for fifteen thousand liras and also for five thousand liras. The expensive one can be used for the green carded, why? In order to enable the chief go to congress. The state should take its precautions (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Ist.)"

"There is sponsorship abroad, too. These sponsors are compulsory for especially going to congress. There is gap in law; its limits should be clear (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Ist.)"

"The dilemma here is that the state firstly allows it and then says to investigate it. of course, the pharmaceutical company doesn't do it for the sake of God. If it gives away by thinking something and if the physician takes it, it is the ethical attitude (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

Nurses

"I haven't seen any support to the nurses in going to congresses. These kinds of promotions are made to the doctors. We go to there by our own resources. Lately, our going to congresses is made much difficult. It has been said that the fee of congress will be deducted from the annual leave. Of course, we want to be supported by our hospital in this matter (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"In these activities, the transportation and extra costs can be taken from Ministry of Health. But in the university hospitals, there isn't such a support (D.C., 17, Orthopedic Clinic, Ist.)"

"It has been said that the companies don't have the authority to send the nurses to congress, but the physicians are generally supported in these matters (D.C., 17, Orthopedic Clinic, Ist.)"

"Nobody comes to send nurses to oncology congresses. The representatives explain it as without the approval of the Ministry, they cannot send them (V.E.A., 26, Oncology Clinic, Ist.)"

"When the nurses want to go to congresses, they say that it is forbidden for the nurses. We don't know whether the ministry obstructs it or not (S.T.C., 12, Intensive Care Clinic, Ist.)"

"It seems to me that both the pharmaceutical companies and also Ministry of Health see the job of nurses as only monitoring and care. (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

"I don't know whether all of the congresses is wholly-educational or not. Generally the physicians go with their families for holiday. Even if the purpose is educational, there shouldn't be interest relationship. They send the doctors not us because of the interest relationship. The one who prescribes mostly goes to congress. Everybody should be compensated. The nurse should also go to these congresses (T.O., 19, ENT Clinic, Ist.)"

INFLUENCE OF PHARMACEUTICAL REPRESENTATIVES OVER PRESCRIBING

Pharmacists

"The medical representatives have much effect on the consumption of drug. The drugs are mostly prescribed according to the physician he works with. The prescription designs of the physicians are very similar and it can be understood by looking on it which representative he works with. For example, especially in night shifts, the drugs that have not equivalent are prescribed. So we can understand that that representative worked to which doctor that day. The physicians change the drug not because he/she couldn't get outcome from the drug but because the representative changes the drug. The income of the pharmacists is very low; he/she gets the extra drug with promotion though he/she doesn't need it in order to increase the margin of profit. That is, he/she buys scaled drug and can get into illegal relationships with the pharmaceutical companies. If I get a drug in extra numbers, I can hardly make profit; so prescribing the same drug constantly is good for us. The problems go on, if the pharmaceutical companies don't get in the unit from the scale (A.G., 26, Nev.); (M.G., 17, Nev.)."

"We are expecting the physician to prescribe the drug that we have bought many (the entire group, Nev.)"

"The representative comes to the doctor's shift and watches him while chatting with him/her, and he/she and gets his/her drug prescribed (I.B., 14, Nev.)"

"There can be problems because the number of medical faculty is increased and the system is always changed. The doctors have difficulties, too. Their workload is too much; they don't have opportunity to improve themselves. Naturally, they prescribe the items that he/she is used to or the representative's work (B.K., 7, Nev.)."

"The doctors would be trained in drugs; it is our request from the Ministry of Health. The newly graduated associates don't know the drugs. They only write down the drugs they know. They cannot look to the vade mecum as they are ashamed of the patients. I don't know whether to be given pharmacy internship (M.G., 17, Nev.); (I.B., 14, Nev.)"

"They send doctors to congresses and hence to hotels as occupational education. Of course they direct the physicians in the matter of drug. There can be corrupt problems (the entire group, Nev.)"

Pharmaceutical Representatives

"If it weren't for us, no drug can be written except from the ones that we have known since internship (G.B., 4, Ist.)"

"You can be effective as you compensate the expectations; the more you cover it, the better you are. If you don't cover the need, you would be over (A.K., 2.5, Ist.)"

"I witnessed; the man said; 'I have chest pain'; the doctor answered 'firstly open your foot'. He would prescribe a fungicide, the diagnosis was apparent before (M.G., 5, Ist.)"

"The effect of representative on prescribing is around 15% to 20% in the first week. This rate can increase or decrease according to you. It can increase to 80% (the entire group, Ist.)"

PROMOTIONAL STRATEGIES OF PHARMACEUTICAL REPRESENTATIVES

Nurses

"Actually, the representatives behave according to doctor: business relationship or friendship. It can be seen even on the same representative (A.Y., 9, Public Clinic, Nev.)"

Pharmacists

"I don't know how much the representatives explain the medicines whole-heartedly, but they have to fill the quota given to them. After a certain point, they act because of the professional duties; they may not be candid. They have to sell the drug, too (H.B., 10, Nev.)"

Pharmaceutical Representatives

"You have difficulty in the first stages of the profession and when you begin working with a physician in terms of knowledge. They might leave you in a difficult situation by asking a totally different drug apart from the drugs on the graphic. It's something like they are pulling our leg (A.K., 2.5, Ist.)"

"Generally, the doctors don't listen to us. They have an attitude like; 'I'm the doctor, I know these things better than you.' I feel like they make fun of the comparison graphics of the drugs that have the same active substance (O.I., 4, Ist.)"

"We had trainings of approach to the people such as interest, viscosity, etc. Some doctors like touching, some of them talking and the other ones like to be praised. So we behave according to it (M.G., 5, Ist.)"

"Visiting once in a week is enough and it is ideal. The visiting hours change for everybody. At one time, at most two original drugs and five generic drugs can be explained; it is three or four drugs (A.K., 2.5, Ist.)"

"The medicine industry means competition and annuity. The clinical researches are absolutely biased in the fight of annuity, and the literature is written like this. The doctor also does not listen to very much. It isn't needed in the general fields like tension, but in the special fields, it is absolutely needed (G.B., 4, Ist.)"

"It may not be needed to explain the generic drug but the original drug must be explained. Every branch has superiority in different field (A.K., 2.5, Ist.)"

"While there is a drug for an illness, if the authorization to hundreds of equivalent drugs is given; the guilt should be pursued in here (O.I., 4, Ist.)"

"If the doctor pays attention, he/she can be cheated by the graphics. Even the 1% or 2% difference is shown in the graphic (O.N., 7, Ist.)"

"Effort is not respected in Turkey. We all need to this job. If we are given another change, we again do the job we graduated from. People say that we have backache even if they sit back."

Recently, the pharmacist has said to me; 'there is no need to you'; well, but I have people for whom I am responsible. So I can say everything even if I don't believe (M.G., 5, 1st.)"

"You can enter the drug in your computer you showed and your visits on to a diary; it can be reflected to the performance (G.B., 4, 1st.)"

"Actually, our job should be to advertise the original drug. There is only the doctor in the original foreign drug, you don't need to take on the pharmacist. We all want to work in a foreign company; their opportunities are very good. If the drug is expensive, the salary certainly increases (the entire group, 1st.)"

"I don't believe that there is a great difference between the female and male representative in terms of success. But there is definitely a difference in respect to the facility to visit the doctor and patient reaction. Female representatives are not perceived as representative. We are understood easily because of the tie and briefcase, and the patients can react. However, the female representatives can visit the doctor easier because they are seen as a normal person or a patient, and also she can put the materials needed in her personal handbag (A.K., 2.5, 1st.)"

"People in Turkish society always show respect to woman. Moreover, she has priority. Consequently, both the physicians and the patients can provide convenience in entrance. But our visits are very difficult (A.K., 2.5, 1st.)"

"As a woman, we can do our job easily. But some of the patients understand that we are representatives and react; but we definitely work easier than male representatives. The same relationship with the pharmacist is the matter of fact. Our claim to meet is easily accepted (M.G., 5, 1st.)"

"It is easier to establish a dialogue with the pharmacists for female representatives than male (O.I., 4, 1st.)"

"When you look down, you will see that many of the papers go to waste; it is needed to turn a hand to this issue. A different method can be found. For example he/she can wear something on his/her head, let me say it can be a hologram. It isn't necessary to be paper (G.B., 4, 1st.)"

"Doctors don't want brochures. It is said to be waste of paper. After all, it isn't much effective (O.I., 4, 1st.)"

"The most effective method is paper; all of the researches show that. Waste is too much but it is used for this reason (A.K., 2.5, 1st.)"

"The doctors look on it while they toss the brochure out. While tossing it out, their looking on it is enough for the advertisement. It has been proved by the researches (O.N., 7, 1st.)"

"The brochures are very important and costly. They include beneficial information for many doctors and important literature. But to my observation, the doctors don't read them (M.G., 5, 1st.)"

ATTITUDE OF PHARMACEUTICAL REPRESENTATIVES TOWARD NURSES

Nurses

"They don't get benefits from us, because of this reason they don't behave to us well (G.B., 9, State Hosp., Nev.)"

"Once, the medical representative dismissed me from doctor's room, he was pampered that much (S.D., 15, Public Clinic, Nev.)"

"They don't even give promotions while we are there thinking that we would want it too. (A.C., 27, State Hosp., Nev.)"

"The medical representative gets annoyed of this, even if the doctor wants this kind of promotions for us. Sometimes they pretend not to understand (I.E., 18, State Hosp., Nev.)"

"Once I wanted a pencil from the representative. The doctor said to me; 'Why you want that, I won't write that drug.' It hurt me fairly (M.C., 10, Public Clinic, Nev.)"

"The male representatives are treat the nurses moderately. The female representatives don't see us generally; they don't say even hello. It is about kindness of people (I.E., 18, State Hosp., Nev.); (A.C., 27, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.); (S.D., 15, Public Clinic, Nev.)"

PROMOTION OF DRUGS TO NURSES BY PHARMACEUTICAL REPRESENTATIVES

Nurses

"The representatives demonstrate the drugs only to doctors. Actually, these advertisements should be for us also. Generally, who implements the drug to patient and make it use is us. Sometimes we can encounter with the drugs that we don't know how to use (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

"Sometimes even the doctors don't know how to use the drugs (P.E., 20, Bone Marrow Clinic, Ist.)"

"Very different drugs can be needed. The drug is prescribed; it is striven to get it and then it comes but nobody knows how to use the drug. Especially the assistant doctors may not know. We can have problems in familiarizing, preparation and supplying of the drug. In such situations, we reach the company or try to understand from prospectus. We have to write the drug because the infection unit approves this drug. Generally, the drugs are followed by the nurse of infection unit in our system (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"The drugs definitely should be advertised to us also. There isn't doctor in my unit. We don't know the adverse effects and contraindications of the drug, because it isn't demonstrated for us. Especially I experience this a little bit more, because everyday a new and different medicine come on the market. Sometimes even the physicians can be more inexperienced than us (V.E.A., 26, Oncology Clinic, Ist.)"

"There is need to representatives. We need to reach drugs and the new ones should be know. We need to be aware of the new studies and literature. But the advertisement of the representatives such 'this drug works in that' is unnecessary (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

PHARMACEUTICAL REPRESENTATIVES MEETING THE NEEDS OF INSTITUTIONS

Physicians

"The unofficial ones are the ones apart from the devices that are bought to the institution and can be taken into inventory (C.O., 17, General Surgery Specialist, State Hosp., Vice Chief Physician, Nev.)"

"The ones that be taken into inventory can cause trouble (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"Many devices can be bought by the help of the companies. When buying devices to the public clinic, it can be used compulsorily. But the person can capitalize on if he/she is corrupt; it is about the physician's moral being (G.A., 4, ENT Assistant, Training and Research Hosp., Ist.)"

"The state has impotence. If it doesn't give the device and equipment, this kind of things can happen (R.D., 17, Family Medicine Specialist, Training and Research Hosp., Vice Chief Physician, Ist.)"

"There was only a table, a chair and a doctor in public clinics before. The doctor was collecting the instrument and devices from the associates and companies beseechingly. Of course their medicine was prescribed. But now the Health Authority says; 'I will give everything; don't take the pharmaceutical companies inside.' The representative now cannot enter into public clinics (M.S., 9, Emergency Medicine Assistant, Training and Research Hosp., Ist.)"

Nurses

"Sometimes the representatives can provide very necessary equipment. They can bring the equipment that we cannot provide even if we have written reports again and again (A.Y., 9, Public Clinic, Nev.)"

"We called the Health Authority for a battery; they told us to buy it ourselves. The representatives fulfilled our demand (I.E., 18, State Hosp., Nev.)"

"10% or 20% of the promotion is for the institution. The rest of it is unnecessary and personal promotion (A.C., 27, State Hosp., Nev.)"

Pharmaceutical Representatives

"Recently the doctor's ran out of prescription paper. Actually, the doctor had imposed entrance ban to us. Then, we bought even his prescription. Never mind the hospital, the public clinic is in bad condition. We will see to where these bans lead this job (A.K., 2.5, Ist.)"

"There are public clinics in remote areas. The state isn't able to go there; we are asked for heater and the repair of the roof and ceiling, and we carry out them (O.I., 4, Ist.)"

"Actually we compensate for medical and technical equipment. The assistant doctors claim book (G.B., 4, Ist.)"

LIMITATION TO PHARMACEUTICAL REPRESENTATIVES

Physicians

"We imposed time restriction on the representatives (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

Nurses

"The medical representatives were visiting much more before and they mostly brought things such as pencil and paper. It has been restricted on their appearance in the services and giving away promotions such as pencil and paper. Their records are in the security of hospital; they cannot enter in a different way (A.Z., 19, Pediatric Surgery Clinic, Ist.); (D.C., 17, Orthopedic Clinic, Ist.)"

"It was very easy for them to enter the hospital before; now they cannot (A.K., 15, General Surgery- Gynecology Clinic, Ist.)"

"The doctors are very busy with the representatives. The restriction should be imposed in also public clinics as it is in hospitals (A.Y.,9, Public Clinic, Nev.)"

"The patients are also complaining about medical representatives; their long stays hinder the system (S.D., 15, Public Clinic, Nev.)"

"The representatives can stay long in doctor's room and chat with him/her. Perhaps they do it in order to prevent us to claim promotions, too (S.O., 10, State Hosp., Nev.)"

Pharmacists

"The thing doctor does cannot be named as trade but the representative does a commercial job. The representative sometimes leads the doctor into unethical ways. What a representative can talk about to doctor? He cannot answer even a comprehensive question. But he visits the doctor two or three times in a week. I don't think that he really demonstrates drug. Moreover, sometimes the doctor and the pharmacist come face to face each other because of this special situation. The representative shouldn't disturb the patient as much. Representatives should get appointment or it should be restricted. It seems as if the market was constituted of only the medical representatives (A.E., 6, Nev.)"

"The representative cannot jerk you around unless you allow it (N.E., 22, Nev.)"

"The representative waste patient's, pharmacist's and also the doctor's time; it isn't of course ethical. They chat for long hours and detain. They talk about something like commodity surplus near the patient. I say to them come after four o'clock; nevertheless they come. It cannot be expected from people who not have respect in their own profession to have it in ours (B.K., 7, Nev.)"

Pharmaceutical Representatives

"The representatives with free sample drugs aren't accepted to the institutions (M.G.,5, 1st.)"

"We don't know about it but the company would know it. The marketing department makes the promotion according to it; it prepares in accordance with what the free and forbidden is (A.K., 2.5, 1st.)"

"The literature in the promotion brochures is very important for the doctors but the place to explain it to the doctor is no longer formed. Many of things are forbidden and because of it the doctors try to meet us as short as possible (O.N., 7, 1st.)"

"They say to advertise in the lunch break or after 16 o'clock. The advertisement in these hours is very difficult. Some of the associates abuse this advertisement. The time that you deduct from the doctor wouldn't exceed two or three minutes but some of them want to see the drug is prescribed by sitting for hours. The important thing isn't that the drug is prescribed at that moment but all the time. It is said that if free sample is taken, it will be put on the record. The doctors also don't want to take. They know us but it is impossible for the beginners to advertise the drug with these bans. It seems to us that our profession is unnecessary and it is precluded. The pharmaceutical companies should get together and solve this problem with the Ministry of Health. (O.N., 7, 1st.)"

"They ask what the free sample will be for, however the most valuable is the free sample in promotion, advertisement and also in respect to the patient. The Ministry of Health wants to every free sample be recorded. The Ministry doesn't say not to take free sample; it says to arrange by 15-day-lists the free sample you bought and stick it onto the window of the cabinet. It is compulsory work a doctor; none of the doctors want to do it (G.B., 4, 1st.)"

"Nowadays, the representatives cannot work. The entrance to hospital is definitely forbidden. It is impossible to reach the physician in the polyclinic. It is a little bit the initiative of the chief physician. There is a constraint to the pharmaceutical industry; perhaps the Ministry of Health has some demands from the pharmaceutical companies or there may be a project and a bargain environment may be created for it. For these reasons, they make representatives work difficult. However, the drug and health is inseparable parts. The doctors have pressure on them also; they say generally see you later. We can meet in the special times or at the weekends (G.B., 4, 1st.)"

"When I am done with this questionnaire, my psychology would be like that: 'Whom will I see hereafter'. The physician thinks as; 'the patients I examine are over, now will I close here.' Everybody is confused; the psychology of anybody isn't good. There was a doctor whom I trust. The Vice Director of the Local Health Authority had recently held a meeting with doctors; at that moment he had said; 'If I happen to see you with those tied crooks, I will smash your face in'. It depressed me so much. (A.K., 2.5, 1st.)"

"We are thought as dangerous (M.G., 5, 1st.)"

"There have been inspectors who are high-school graduates and they inspect us and the doctors by disguising themselves as patients (O.N., 7, 1st.)"

"Apart from the needs of the doctor, distribution of the very special drugs, and advertisement of them is prevented, and also they cannot be conveyed to the patient. The doctors cannot familiarize with some very important drugs. These advertisements are crucial especially for the new ones. (M.G., 5, Ist.)"

"An important professor says; 'I became like an officer here, my knowledge has been decreased'. We could introduce the drug to the doctor in a very short time, now it is prevented, too. How will the doctor learn about it? Or How will he go to congress? Actually, the doctors are in straits, too. (G.B., 4, Ist.)"

"Let's say an antibiotic is out on the market. Even if it is very effective, the same drugs continue to be prescribed. (O.I., 4, Ist.)"

Patients

"The representatives bring gloves, glass set, napkin and watch along. The doctors are interested in them; they take no notice of you. We wait for hours; the representatives constantly come in and out (F.A., 55, Nev.)"

DETERMINATION OF DRUG BRAND BY PHYSICIAN OR PHARMACIST

Physicians

"All of the drugs that have the same active substance don't provide the same effect. The state considers them equivalent but we know that they aren't. If the physician just writes the active substance, the pharmacist gives the drug according to the commodity surplus and profit margin. If the medical responsibility would be him, he could give (B.O., 17, General Practitioner, Public Clinic, Nev.)"

Nurses

"The doctor should only write the active substance; the state should give the cheapest drug with that active substance. The patient should be forced to buy this. The state should give the price (S.O., 10, State Hosp., Nev.)"

"The doctors generally consider the active substance; they try to give the cheaper equivalent. But the pharmacist gives another drug as his/her profit margin by saying that there isn't left that drug. The doctor can be passive (I.E., 18, State Hosp., Nev.)"

"Some drugs are really much effective. The equivalent one may not be effective. If a doctor says not to take it, he might be sincere. The active substance in it can be more effective in the original drug (A.C., 27, State Hosp., Nev.); (T.O., 21, State Hosp., Nev.)"

Pharmacists

"It doesn't make any difference that the pharmacists determine the brand; then the market will head for us. There will be nothing to change. It doesn't matter doctors or pharmacists write it when there is profit (H.B., 10, Nev.)"

"The representative make the active substance written, we will write the drug. Consequently, we make the brand choice. (N.E., 22, Nev.)"

"The doctor should only make the indication and write down the active substance. The doctor shouldn't prescribe; we should do it. My job is drugs. Doctor can follow the drug budget via internet just like us. (B.K., 7, Nev.)"

"If we prescribe, the representative system is disappeared; because we know drugs better (M.G., 17, NEv.)"

"The doctor can say to the patient; 'Why did the pharmacist give you the equivalent of this drug? Don't go to that pharmacy again.' (Z.S., 20, Nev.)"

"Sometimes the doctor can say; 'Get the drug and come again; I will write the ways to use it.' Actually, the objective here is to control whether the pharmacist has given the drug or not. I don't understand how the physician who is very busy can do it. (A.G., 26, Nev.)"

Pharmaceutical Representatives

"Not giving medicine without prescription and going to a health institution for each medicine cannot be conducted in Istanbul; the first step would be death. In USA, in the first place simple medicines are prescribed for any case, and then the more complex one is prescribed. It is called as step treatment. But in our system, they begin with the most complex one (O.I., 4, Ist.)"

"The business actually begins with the physician in the process of acquisition of drug. After the physician prepares the prescription, people go to a pharmacy. The pharmacist can give the equivalent one instead of the drug that written. But even if one or two pharmacist gives the equivalent, the others wouldn't give it and the drug would be sold (A.K., 2.5, Ist.)"

"In the pharmacy, the job is completely commercial. The profit margin from generic is more important for a pharmacist rather than the original one. Actually, the physician's prescription is not so much important, the pharmacist ends the job. And this time, it is necessary to work for the pharmacist (O.N., 7, Ist.)"

"Regional disparity is important. The local pharmacies especially in rich places don't change the drugs; the patient warns the pharmacist instantly because he/she is conscious. But in some places it is changed (M.G., 5, Ist); (Ö.N., 7, Ist.)"

"The patients use whatever the pharmacist gives them; even if the physicians say that they have to use that drug. Few of the patients can understand the difference in the drug. The foreman persuades the patient and the prescription is changed (Ö.İ., 4, Ist); (Ö.N., 7, Ist.)"

"There are very few doctors who say you have to give that drug necessarily (G.B., 4, Ist.)"

"If you give thousands for one to the pharmacist that says; 'your prescription doesn't come', he/she doesn't receive goods from you. (M.G., 5, Ist.)"

"The pharmacies try to get medicine in good conditions; all in all it is a commercial matter. The pharmacist gets the profitable medicine whatever you give (O.I., 4, Ist.)"

"For example the pharmacist goes to nursing home; he/she gets the health record, prescribes the drugs and fills them to the doctors. Even if the doctor is well-intentioned, the one who makes profit from this business is the pharmacist (G.B., 4, Ist.)"

"There are inspectors who come with the health record of somebody else, as if he was a patient. The doctor doesn't have security of life; he/she has to prescribe the medicines even if he/she doesn't want (A.K., 2.5, Ist.)"

CONSUMPTION AND SHARE ISSUES

HERBAL MEDICINES, MAGISTRAL PRESCRIPTION AND PHARMACEUTICALS SOLD OUT OF PHARMACY

Pharmacists

"The herbal drugs are abused. Nowadays, the direct use of herbs is fairly widespread. However, the herbs are made suitable for the human body after a long process. For example, the flax seed is known with its beautifying effect, and also it makes younger and slim. But it has also blood diluents effect. It also should be known. The herbalists knew the herbs well before. We were given homework as we were students; even we got help from them. But now the herbalists aren't the same, everybody sells them and uses it improperly. It must be under the control of the pharmacists; they can be sold in the pharmacies or other places that have the education. They must not be sold in another place. Especially, the sale over internet can produce very bad results; its control is very hard. (N.E., 22, Nev.)"

"There is a department in the university about this field; this role should be given to them. But unconscious people shouldn't sell it. Many of the herbs such as flax seed have different effects. It isn't true to make use it without knowing (M.G., 17, Nev.)"

"The patients are impressed by the television and they want from us that they saw from it. They can directly say; 'give me that enema' or 'I need to eat that reds'. (Z.S., 20, Nev.)"

"It is a big problem especially in the weight-loss medications that the Ministry of Agriculture gives the approval. These approvals should be given by Ministry of Health. This kind of medicines in Turkey is withdrawn from the market just after a few people is death. The Ministry of Agriculture should lay his hands off or he has to cooperate with the Ministry of Health (N.P., 10, Nev.)"

"I prefer the ones approved by the Ministry of Health even in cosmetics (M.G., 17, Nev.)"

"The physicians don't generally prescribe the drugs that are not covered by the security institution; already the patients don't demand them (N.E., 22, Nev); (A.G., 26, Nev.)"

"The physicians may accept easily because they know the chemical drugs from school but they have prejudice because of this reason they don't know the herbal drugs adequately. They stay remote from these drugs. Besides, they don't want to prescribe it because of the thought that the patient wouldn't want that expensive drugs. (N.P., 10, Nev.)"

"The physicians in Istanbul can prescribe many of the herbal drugs. Perhaps it is resulted from the education; they can demand the ones even in abroad (M.G., 17, Nev.)"

"The physician prefers the chemical drug because he/she comes to the conclusion sooner (N.E., 22, Nev.)"

"We learn the effects of drugs by studying. For example, some of the drugs have the effect of placebo. I didn't sell some drugs of some companies, because I didn't like their drugs, it comes to me psychologically as if they were ineffective. Selling drugs outside the pharmacy makes trouble. They sell the baby foods even in the markets; the margin of profit is too decreased. Many of the herbal drugs and the vitamins are sold outside pharmacy. For example, SOLGAR and GNC shouldn't be sold out of pharmacy (M.G., 17, Nev.)"

"I experienced something three or five years ago. Vermidon, Gripin etc. is sold in the groceries in remote places to the pharmacy. These groceries take the drugs from us. An owner of these groceries came and wanted three boxes of aspirin. But he didn't state that he wanted to sell them. And also he wanted a little discount. I did but he didn't like the price. He said; 'I won't buy it from you, because you say for it 2 liras but I take it for one lira. If you wish I can sell to you.' After days, he returned the Vermidon. I looked on the drug; the text and the box of it were pale. I said to him that it was fake drug. He answered me that he wasn't his business; even if it didn't as, he would sell it again because he couldn't know that it was fake. We can understand these situations because we are pharmacists but it is impossible for a grocery. And selling the drugs outside pharmacy makes the control harder. The man who doesn't know the cold chain and the drug must not sell drug. If it is considered commercially, very negative results can occur (I.B., 14, Nev.)"

"In Europe, the pharmacists have professional rights in every drug. There is no difference between the drug you make and patent medicine. But it isn't same in Turkey. You get the professional right in artificial drug but you don't have in prescribed drug. In every profession, even if you sign, you have the right. The professional right of pharmacist must be given. It should be passed on to unit from scale, and it should be prescription tracking instead of drug tracking. The margin of profit of pharmacists should be increased. If the person is ill-intentioned, he/she can do everything (A.G., 26, Nev.)"

"There is payment in the artificial drug, in normal prescription there isn't professional right (H.B., 10. Nev.)"

"A person came to me from Balikli Greek Trust Hospital, I made the medicine myself, I liked it. I made it with savory (M.G., 17, Nev.)"

"It can be done if the shelf-life is adequate, but much better drugs can be done via technology. There is no need to artificial drugs when there is patent medicine. Actually, we train patients in the same time (B.K., 7, Nev.)"

"I follow the drugs of the psychiatric patients. I provide drug tracking (M.G., 17, Nev.)"

PROVISION OF DRUGS AND MEDICAL MATERIALS

Nurses

"I encountered with a negative situation once in the matter of the physician's and nurse's directing the patient. The doctor's wife had a pharmacy and it was later understood that the doctor directed the patients to there. In these kinds of situations, there can be weird and unnecessary relationships with the patients. But nowadays, it seems that it has become a bit less. We have never sent the patient anywhere so far. I appeal to medical intervention only if I have medical material (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"The hospitals have to keep every kind of medical material. The same drug can be bought from two or three companies. We keep ready them in our storage, consequently the patients aren't sent to outside. The drug comes to us as daily doses, and we give them to the patients (D.C., Orthopedic Clinic, Ist.)"

"If a patient is diabetic, the ministry pays for three diabetes measuring devices. But sometimes we need to measure for twenty times in a day. However the Ministry doesn't pay; what can we do? We use one patient's to another patient (D.C., 17, Orthopedic Clinic, Ist.)"

"Children of today are whopping. The child gets three out of a drug; however the child seems like an adult. He/she needs six but it isn't paid (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"We record on the computer how many drugs we have used; we receive them from there; we prepare and order daily. The drugs aren't kept with the patients. We give to the patient when the time comes. Later these drugs are covered by the health record (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

"The oncology drugs are taken from outside. The drugs have wide variety. The patient buys it because they are expensive and it is difficult to store them. The patient can buy in the exact number; it is impossible to get more (V.E.A., 26, Oncology Clinic, Ist.)"

"Every kind of consumable materials had been bought from outside. People never directed the patients. But now all of them are given from the hospital (A.K., 15, General Surgery-Gynecology Clinic, Ist.)"

"Now it is the same in everywhere – the entire drug that would be used comes in accurate number (The entire group, Ist.)"

Patients

"The first night here, we needed to buy medical material. We were directed to a place; we had so many problems. We were already depressed. When we went to the doctor the following day, he wanted us to buy them from where we wanted. He didn't direct us to a place he wanted. I liked it (A.G., 39, Ist.)"

"Six years before, they wanted 600 liras for the operation materials. I bought the same material for 200 liras. They didn't like them. But they were the same. They said to buy from where they told, and prescribed forty serums. They didn't use even one of them for me. The nurses put the left materials to the storage (B.D., 29, Ist.)"

"We bought the entire material while inserting dialysis catheter. However the cabinet is full. Possibly the ones in the cabinet are for somebody else. We have bought even the gloves. We have bought one packet each time we have come. We work for 600 liras; 350 liras for the rent and 50 for the bills. What can we do more? We have been creeping in hereabouts for ten days (S.T., 26, Ist.)"

"When we ask, it is said that the insurance didn't pay for these materials (N.P., 44, Ist)"

"The medico next to the canteen sells two and threefold price; the patient is directed from inside; the people go there compulsorily. However the hospital has the material. When your hand is cut, he says; 'Go and get the material, then I will dress the wound'. Foolish and nonsense (C.G., 30, Ist.)"

"I took my friend's daughter-in-law to the hospital for her childbirth. The doctor wanted from me a lot of medicines and materials. I tried to find money in order to buy material. Where can I find money in baggy trousers? I went to the pharmacy, and begged; he had pity on me and gave me the material. The doctor didn't help us. He said he didn't care, and if I brought the material he would do the operation. Unless the pharmacist, the baby would have been died (F.A., 55, Nev.)"

"At my last pregnancy, my baby was black as coal. They wanted money from us for the oxygen tent. After giving the money, they took my baby to the oxygen tent. The nurses got the money from me. The nurses wanted tip everybody who used it (N.D., 42, Nev.)"

"The nurses stole one of the three units of blood that was going to be used for me. The nurses stole the denominations of the drug that I bought for 300 liras. We don't have social insurance. We thought that we would at least save the money by prescribing the medicine with the denomination over a person (A.S., 64, Nev.)"

"The pharmacies can discount 10% on the drug in order to make you buy it. How they can do (F.A., 55, Nev.)"

OVERUSED DRUGS AND TESTS

Physicians

"The patient buys the medicine at their wishes from the pharmacy. The pharmacist arranges the patient prescription by seeking commodity surplus; the patient goes to prescribe the drug, and the doctor prescribes it. Why? The more he prescribes, the more he gets money. This money also comes from the ministry. The system is guilty; medicine shouldn't be bought without prescription or the expenditure won't decrease (U.H., 17, General Practitioner, Private Hosp., Chief Physician, Nev.)"

"The representative banks up drug with presents and promotions to pharmacist. Then he/she comes to the physician and tries to make him write that drug. Both the representative and the patient piles on the agony and you write. A friend who accompanies you for long years comes with a prescription, if you don't write, he would cut the painter. The patient likes the one who writes much. The pharmacist gives to the patient the promotion drug- like one free for five boxes- no matter what the doctor writes (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"The corruptions of pharmacist should be set right in order to lessen the health expenditure. A foreman of a pharmacy had come to the construction that I worked in. He had asked something to the workers. When he was gone, I asked that what he wanted from them. He would pick up the ones who had a lot of children and would give them health record. For example, ten children; consequently he would sell drugs to ten people by the card. Now the pharmacists open even polyclinics. (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"If I had been a pharmacist eighteen years ago, I would have been the king (U.H., 17, General Practitioner, Private Hosp., Chief President, Nev.)"

"There is tomography everywhere; every film you want is taken everywhere; what you want is done. There is special offer in dialysis, too. They pin gold coin, and give money. In the meantime, they take money from the state by increasing the number of session. But in abroad it isn't like that. This system means that the money is conveyed to abroad. It must be audited; the system must be changed (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"There is an enormous hospital in Acigol –it is quite unnecessary-. It is closed as there isn't any personnel. The issue is politics. What can the doctor do? (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"The Ministry of Health now announces international tender of roentgen film assessment. We will send the MR to India, and they will send us a report. Consequently, the money will go to outside. The roentgen films will be evaluated via internet. (I.T., 15, General Practitioner, State Hosp., Nev.)"

"There are many dialysis machines. Once upon a time, there were four machines and four patients, and also two doctors and four nurses (U.H., 17, General Practitioner, Private Hosp., Chief President, Nev.)"

"The owners of two dialysis centers were talking about the discount by 10% for the patients. They aren't about the ethics. It is same in drug. The doctor is actually at worker position. How much of the money that spent to the health sector goes to doctor. (I.T., 15, General Practitioner, State Hosp., Nev.)"

"The physician can call 184 and easily complain about the doctor and immediately the legal action begins. However, if the doctor calls in order to say that the patient tries to make him prescribe drugs illegal, it is said to go the prosecution office (I.T., 15, General Practitioner, State Hosp., Nev.)"

Nurses

"There are doctors who prescribe unnecessary drugs just in order that the friend or the company would earn. The same doctor can prescribe the same drug twenty at a time (S.D., 15, Public Clinic, Nev.); (A.K., 21, Public Clinic, Nev.)"

"The incredibly expensive drugs are made again and again. There are hundreds of drugs that we have made twenty after twenty without medical necessity. Unnecessary drugs are prescribed. The patient believes in doctor; he/she cannot distinguish whether it is necessary or not. The doctor fills the quota and goes to holiday (A.C., 27, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.)"

"Why are there hospitals then if eighty injections are going to be done? (A.Y., 9, Public Clinic, Nev.)"

"They give injection for an illness that can be cured with one single drop. Now we inject in hundreds of doses even for conjunctivitis (T.O., 21, State Hosp., Nev.)"

"The same drug is prescribed again and again. Even in the control (A.C.,27, State Hosp., Nev.)"

"It is a very critical problem not to reject the patient; it frequently occurs in Nevsehir. The patient goes to pharmacy and buys his/her drug; he/she uses it and his/her pulls through. The patient can prescribed his/her drugs with denomination three or five days later. If there are three doctors in a public clinic, if one of them doesn't prescribe that drug, the other one prescribes. And the patient goes to him. This system directs the patient to pharmacy (S.O., 10, State Hosp., Nev.)"

"People buy medicine as to be found at home. It suits the pharmacist's book; the one who will cut that is the doctor. The actual guilty here is the doctor but the pharmacist is guilty also. The doctor is a public officer and he must protect the state. The pharmacist trades. (S.D., 15, Public Clinic, Nev.); (S.O., 10, State Hosp., Nev.)"

"The patients have been given unnecessary antibiotics; I say to doctor that the tuberculosis couldn't be cured because of the use of antibiotics in the near future. The doctor says unless he doesn't prescribe the drug, the patient comes upon him. The doctor is aidless, too. The health employee is too dispraised against public (G.B., 9, State Hosp., Nev.)"

"There are hundreds of drugs of which denomination cut and prescribed. I saw 80% RPT in the last statistic I made. If you don't prescribe, the patient goes to the doctor who makes it. The pharmacies do it. They give the redundant drug that they posses to patients; the patient somehow make it prescribed. There is a thing that commodity surplus; the pharmacist can invoice it to the state (A.Y., 9, Public Clinic, Nev.)"

"I have known such a pharmacist took armful record cards from Istanbul eight years before; I prescribed them; the doctor signed and the drugs sent to Istanbul (A.C., 27, State Hosp., Nev.)"

"I have known a pharmacy foreman collecting the health record; he brought them to the doctor after 16 o'clock; and the doctor prescribed the drugs collectively. The same drug was prescribed in health records of five people of a family one by one, and in this way hundreds of drugs are bought (M.C., 10, Public Clinic, Nev.)"

"There are doctors who contract with the pharmacist per health record. The pharmacy sells the drug; and he/she refills the empty box. For it, the pharmacist gives household goods, furniture and mobile phones to the doctor (I.E., 18, State Hosp., Nev.)"

"The patient comes here with self-confidence and feels sure that the drug will be prescribed. He/she doesn't want anything apart from it. For example, one whose daughter is in Istanbul has come to prescribe drug. All hell broke loose as he wasn't given drug for her daughter. He said to the doctor to prescribe his drugs then, and he went off saying she had to do it. The doctor endured the affronts in order not to make the incident greater; we stayed down in our seats (S.O., 10, State Hosp., Nev.)"

"Nowadays the patients are seen just as points. The patient's drug is prescribed to make him come again (I.E., 18, State Hosp., Nev.)"

"It is the same in private hospitals; the tests are carried out whether they are necessary or not (A.C., 27, State Hosp., Nev.)"

Pharmacists

"The acts in our country are inadequate. When you don't obey the law and rules or you behave unethically, what the result will be is indefinite. For this reason, deterrence is insufficient. There are so many grafting pharmacies that they must be closed, but a simple inculcation comes from the above and who grafts get away with it. Even if they get punished, they are funny fines on the basis of cent. They are the amounts that were determined years ago. The competition is high up. One pharmacy to two thousand people was opened before. But now it is different. There are pharmacies here two times higher than normal. Departments of pharmacies are opened constantly. They produce graduates unmethodically. It will be enough that each pharmacist employs a newly graduated; there wouldn't be unemployed pharmacist (Z.S., 20, Nev.)"

"For years, you have got knowledge about the chemistry of medicine and drugs but suddenly you find yourself in commerce. You need to know accounting and management, but I don't know. The human is not an angel. They can make mistakes, but the important thing is to keep in an optimal stage. We individually grow up qualified. Naturally, the more we get experienced, the more qualified we will be. We have knowledge and the patient trusts us. The patient even takes our advice to choose a doctor. The place in the matter of drug would be wide, we would earn money, the corruptive acts wouldn't occur. There are many fields that are open to abuse. They shouldn't be condoned. Of course, there might be petty grafts. If a person is ill-intentioned, the gaps in the system are immediately found. When I first began to the commission, I was firstly taught how I could permission by repot (M.G., 17, Nev.)"

COMPLICATIONS ABOUT ACCESS TO SERVICES AND PROVISION

APPROACH TO HOSPITAL SERVICE

Nurses

"The patients are discourteous (D.C., 17, Orthopedic Clinic, Ist.)"

"I work in polyclinics; there weren't as many patients as now. The patients who needed to be examined in advance level came. Now we cannot climb downstairs because of the crowd (A.A., Polyclinic, Ist.)"

"The patients haven't come here as university hospital now. Everybody comes, there isn't forward chain. This hospital is full with the patients waiting at the door. Giving the citizenship number of the patient is enough. I don't know what will happen if the family medicine is applied. We have too many patients that our one and a half-year operation list are full now. The doctors decide on the room number and who will stay in. The patients are wait on an empty stomach until 4 P.M, but the operation couldn't be done that day and the doctor says to them that they will call

them next week. When we announce it to the patient, they argue all the time. But the same patient thanks to doctor. There is an incredible bed problem, there are too many patients. (D.C., 17, Orthopedic Clinic, Ist.)"

"There must be forward chain for the university hospitals (A.K., 15, General Surgery- Gynecology Clinic, Ist.)"

"The visit time is between 13.30 and 14.30, but the patients don't obey it. (S.B.Y., Internal Medicine Clinic, Ist.)"

"The patient can go wherever he/she wants when he/she have entered in. There is an architectural problem here (D.C., 17, Orthopedic Clinic, Ist.)"

"The patients sometimes act weird. I was once complaint when I went to lunch in the lunch break (G.B., 9, State Hosp., Nev.)"

"The patient says he will call Recep (Akdağ) and complain about me; and he does. If you don't do what the patient wants, the Health Director sends a report of investigation immediately (A.C., 27, State Hosp., Nev.)"

"Recently, a fairly old patient has wanted to get hepatitis vaccine; and I wanted him to have firstly the marker, and I said if there wasn't any antibody, he could get vaccine. The old man insisted to have it, and he made me call the Health Director, really. Lastly, I was obliged to vaccinate despite we had too few (A.Y., 9, Public Clinic, Nev.)"

Patients

"The hospital isn't adequate and density is too much. But they care for the patients after all. We don't have come up with any corruption so far. But the attitude to the patient is negative and we don't have any idea about the status of treatment owing to the fact that we don't have medical knowledge (A.O., 46, Ist.)"

"I took my wife to the hospital because of the mushroom poisoning. The machine is broken here or it isn't made by another excuse and it must be made outside. I didn't have money for the tests and I received credit. The people who died in mushroom poisoning and the live patients were in the same room of dialysis. The circumstances were very bad. We were sent to outside for the tests (I.T., 30, Ist.)"

"The child that I crashed has been staying here for forty-five days. The doctors have given good care but they wrote a report to the insurance agency yesterday. They said that the patient stayed too long and wanted to take him to home. We are afraid of infection in the house. We say to the doctors that but they react negatively. We don't know exactly what to do (S.Y., 29, Ist.)"

"My grandmother stays here. She became paralyzed because of brain hemorrhage. She cannot even drink water. Her kidney is about to break down. My grandmother is 96 years old, her father is martyr and she gets pension from retirement fund. We have paid prim for years but there are thirty people under observation. We have to find an acquaintance. We need even the caretakers. The things don't go without backer and acquaintance. One of the doctors cares for

my grandmother as if she died. They act as human, it is enough. Something needs to be in European standards (S.D., 44, 1st.)"

"There isn't soup in the hospital which has five thousands patients. Everywhere is messed up. People queue for the toilets (S.Y., 29, 1st.); (I.T., 30, 1st.)"

"We don't pay for the hospital anything but everything in the canteen is too expensive. A Nescafe is one lira. We spent 500 liras in three days. Tea is tasteless. There is no toilet. The canteens shouldn't be privatized and it needs to be under the control of the hospital. They jockey us out of all money (İ.Ü., 49, 1st.); (İ.T., 30, 1st.); (S.Y., 29, 1st.); (Ş.D., 44, 1st.)"

"In this hospital, they give lunch without water cups. They want us to buy it from the canteen. I bought water cups for both the patient and the attendant (I.T., 30, 1st.)"

"I took my friend to the emergency. He couldn't go to toilet and an enema was needed. There were two nurses in charge. They wanted me to buy the enema. The nurse didn't want to do the enema. I said; 'I would do then'. They said; 'don't do it. The responsibility may be on us then'. After a few minutes, she sent the medical attendant. I complained to the chief physician. Immediately the nurse came and solved. The nurses don't do their job properly. They drink tea and chat; they don't care (C.G., 30, 1st.)"

"They said; 'Do your own enema'. We got the enema outside and we couldn't find anybody to do it. Later, we had to do it by ourselves (S.T., 26, 1st.)"

"They don't care for the patients. They inject and let us go without giving information (N.P., 44, 1st.)"

"There is adversity of building. When we came with my father before, they were accepting only the patients of retirement fund, the complaints was less, but now there are too many patients. My mother had been operated had to wait in the queue of the polyclinics for the tests. The services are very well. We don't feel any absence perhaps because the nurses are supported by the students. But the polyclinics aren't like that. I heard about the polyclinics that the numbers were being deleted in a definite hour by saying the electricity was cut and the numbers were given to the relatives of some employees. It is said it is regular here. I don't know how much true it is. Every institution has a certain capacity. The patients of the district that covers that capacity should come to the institution or it should be family medicine (A.G., 39, 1st.)"

"It is a university hospital but it is excessively crowded and it creates disturbance. I made every operation done. But I didn't get my blood drawn because there isn't number for it. There was an incredible queue. There was numbers such 2300. They say the number is over and wait there. Actually, if you go to the state hospital, it would be same. Therefore if it will be crowded, let it be here (K.C., 72, 1st.)"

"The patient waits for too many hours and cannot get an answer in Bursa. But here isn't like that (S.T., 40, 1st.)"

"The doctors and the nurses meet us very friendly; but the commissionaire and the other employees don't act like that. The people are taken outside by saying the visit will begin. Inside

is cleaned but everything is just messed again. Some amendments in the contracting-out services should be done. Appropriate place and bed for the attendants are needed. The building is absolutely inadequate. There are two lifts; the security cannot couple with the people in the visiting time, somehow the people enter in. because of our traditions, people swoop down on the patient. The entrance out of the determined hours must be prohibited. When my father was sick, entrance was prohibited. Now the medicine has been improved; the patient can be released in a short time; but every kind of people can kiss the patient without even washing their hands. The nurse cam and prepared us psychologically for the first time. The patient and the relative are informed; I got surprised; I observed for the first time. The psychological support is very important. We have always been despised. We aren't used to these good acts. Friendly doctor and nurse is very important. The psychology of the patient is very bad already. The personnel's conditions of work are very bad, too. (A.G., 39, Ist.)"

"We cannot ask lugubrious people anything (S.T., 40, Ist.)"

"They care for you in private hospitals but they don't in state hospitals (F.A., 55, Nev.)"

"They don't explain the disease, medicine, anything; I cannot get answer (G.Z., 31, Nev.)"

"I went to the emergency when I was too sick. Nobody cared for me. I began to yell, and then I fainted. When I came around, the chief was bridling at the assistants. Nobody cares for the patients. And the patients don't know their rights (C.G., 30, Ist.)"

"I got operation by the diagnosis of carpal tunnel because of nerve entrapment in my hand. I went to private hospital because the state hospital is very crowded; we wait for hours there (N.S., 33, Nev.)"

"We don't have money; we don't know what is needed to hospitalize the child. Doesn't the state have to care for a child up to 18 years old? (S.Y., 29, Ist.)"

"My sister stayed in ITFH for cervical disc hernia. She had asthma also. The machines were out of order. I argued with the doctors because they didn't want examine my sister. There were medical representatives by them. They shouted; 'you came yesterday, why you have been here today' Of course we don't come here voluntarily (S.D., 44, Ist.)"

DISCRIMINATION BETWEEN PATIENTS

Nurses

"Some patients give rise to discrimination. They directly call the preceptor of the department. Preceptor can say 'hospitalize this one and not that one'. If there is patient, the preceptor is there, if there is not patient you can't see the preceptor (P.E., 20, Bone Marrow Clinic, Ist.)"

"Sometimes we behave different according to patients. We behave as how the patient behaves to us (M.D., 15, Gynecology Surgery, Intensive Care Clinic, Ist.); (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"When we say; 'No, you can't enter', the patient says; 'I'm the patient of so-and-so', and comes in. And then hospital infections occur (P.E., 20, Bone Marrow Clinic, Ist.)"

"There is a positive alteration for the benefit of poor patient. Doctors' practice is generally like this (A.Y., 9, Public Clinic, Nev.)"

"Career people can be treated particularly and sensitively. Those patients are greeted in the room and they are hosted excellently (A.C., 27, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

Patients

"I had an accident; the other party was a colonel. We went to hospital but nobody took care for us. Everybody cared for the colonel. His wife was with him. They were awfully cared. We waited and waited. (B.D., 29, Ist.)"

"When my wife and her girlfriend talked in Kurdish, they got excessive reaction in KEAH. I went to MUH with my mother, she doesn't know Turkish. We, as two persons, entered into consulting room. I acted as an interpreter. 'Why did you come, are you a foreigner?' asked the doctor. Then he began to talk politically. Naturally, I reacted. He asked to me if I could write the eye diseases in Kurdish. I wrote; he became very happy. Absolutely, we aren't granted privileges that the non-muslims have. They have a great number of schools and so on. We get reaction even we come to be examined (A.I., 57, Ist.)"

"People cut in front of while we are standing in a line and we wait for hours. (N.D., 42, Nev.)"

"The money of a person determines how much care he gets. The more money you have, the more care you get. When my mother had an operation in private hospital, they even called to her house. They cared much. But if you don't have money, nobody cares for you. I saw it when I stayed by mother as a hospital attendant (H.E., 36, Nev.)"

UNMERITED GREEN CARDS

Physicians

"The politicians messed up everything. They have given the green card to everybody. I pay tax; there are green carded ones who have better rights than me though they are rich. Some of the green cards have taken back, but 70% of them have been still the same (K.S., 17, General Practitioner, Private Hosp., Manager in Medical Chamber, Nev.)"

"I give service as a physician to a construction company. Recently I have carried out a fungal scan. Only two out of twenty people were able to get the medicine because the company made them insured by SSK (SSI) but the workers hadn't switched from the green card because of its advantages. Two of them did it unconsciously, so they could get their medicines. They will be able to benefit from it for three months if they are transferred to SSK (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"Policymakers did something foolish with the green card. There wouldn't be such a thing anywhere in the world. This system pampered the patient; they berate when we don't prescribe. Instead of explaining for hours and being on bad terms with the patients, I prescribe the medicines that shouldn't be prescribed, too. Should the pharmacist handle with it, do I have to do? (I.T., 15, General Practitioner, State Hosp., Nev.)"

Nurses

"Ten people are examined by only one health record. Anybody can be examined by anybody's health record. There are green carded people who have golden bracelets and automobiles. When you ask, they reply; 'I have a valueless shop' (A.Y., 9, Public Clinic, Nev.)"

"The green carded people get sixty liras for each child, but we get just ten liras. In green card system you get maternity payment whereas I couldn't (I.E., 18, State Hosp., Nev.); (A.Y., 9, Public Clinic, Nev.)"

"Some patients say their identity numbers and want us to find it on the records. They are obtrusively examined. The identity card isn't with him or her; it isn't definite that he/she is that person (A.Y., 9, Public Clinic, Nev.)"

"There is a person who has an automobil gallery and green card. He says 'why would I pay into Social Security Organization? The state has given this right to me. If my child is younger than 18 years old, I can get also free medicine' (A.C., 27, State Hosp. Nev.)"

"There are too many people who abuse the 18 years old-limit. It should have been given after a complete research (S.D., 15, Public Clinic, Nev.)"

MALPRACTICE

Physicians

"The quality studies amend some things though they are a cut above (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"The adjudicators can punish someone by mistake; but the action for compensation is out of question. And the state pays the compensation. But we don't have such a practice (C.O., 17, General Surgery Specialist, State Hosp., Vice Chief Physician, Nev.)"

"Complication can always occur in medicine. You must treat even the patient who has 1% chance to live. There is no mechanism to protect the physicians against it. There is an unjust structure. The physician is aggrieved as well as the patient. The Ministry of Health should insure the physicians (N.D., 34, General Surgery Specialist, Retired, Private Hosp., Manager in Medical Chamber, Nev.)"

"When a person is stabbed to die; the physician gets more punishment than the murderer (E.T, 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)"

Nurses

"The nurses are responsible for the mistakes as much as the physicians. That is, we cannot say; 'I give as many medicines as prescribed'. However we should get training against this mistake. Now that we are responsible as much as the physicians, we should attend to the decision. The doses can be miscalculated. When I call the physician and ask about the doses, 'you will apply what I prescribe' replies he. Well, but now I am responsible, too (V.E.A., 26, Oncology Clinic, Ist.)"

"The nurses must know the treatment, too. They must know the mistakes. But it will be with training (T.O., 19, ENT Clinic, Ist.)"

"To say -I am the doctor, do it what I told you- is wrong. There is no need to such a professional chauvinism in things that will cost human life. The dose must be calculated according to the patient's height and weight. When I see a false thing, I don't apply it; I call directly the preceptor (P.E., 20, Bone Marrow Clinic, Ist.)"

"I have still seen prescription that is 5% dextrose is written for a diabetic. The file of the patient isn't browsed (D.C., 17, Orthopedic Clinic, Ist.)"

"Always a new group of assistants come here. A new group comes at the very time the former group is accustomed to and learns. Actually we train them. We are already called as 'sister'. We have to talk at least with a senior about the treatment. The assistant tries to implement the same things in every service. I don't know how much true it is (M.E., 22, Blood Center, Ist.)"

"The assistant becomes a fully doctor after a while. But this once, he/she goes to another institution (T.O., 19, ENT Clinic, Ist.)"

"The physicians especially in the Ministry of Health say that they know better and the nurse does what they say because the nurse is in background and naturally medical mistakes increase. But in the university hospitals, the examinations are more serious. But we have heard that incidents such wrong foot cut, etc. can occur in other hospitals (D.C., 17, Orthopedic Clinic, Ist.)"

"University hospitals are different. The order can control (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"A patient died in our thoracic surgery. The relatives of him brought a suit, but I don't know the result and the content of the incident (E.A., 11, Thoracic and Plastic Surgery Clinic, Ist.)"

"There isn't any problem because we follow each other and our communication is good. Many years ago, a patient of brain surgery was hospitalized; he got HCV when he was given blood. We went to the blood center; the patient had taken the blood from anywhere else. It was later understood that the patient had HCV before. We have got always controlled blood for emergency. The blood intake is signed by the relative of patient, doctor and center director (M.E., 22, Blood Center, Ist.)"

"In the past we injected a patient. What a coincidence that while climbing uphill, she had fainted. As soon as we heard, we ran to help, the doctors were by us. Everybody running after her was screaming out if she had a prescription. We have never injected without prescription after this incident (A.Y., 9, Public Clinic, Nev.)"

Pharmacists

"Doctors can learn any regulation amendment or practice from us or representatives, especially the ones about drug payments. (E.A., 12, Nev.); (H.B., 10, Nev.)"

"Lack of diagnose hampers the payment. But that is the mistake of doctor. Nevertheless the pharmacists are obliged to pay it. If the patient's report is fake, we are accused. The doctor also should be responsible in this job. If doctors were fined instead of pharmacists, this problem would be solved (M.G., 17, Nev.); (E.A., 12, Nev.); (H.B., 10, Nev.)"

"Doctors should prescribe on the computer and get printed like us. If the diagnosis isn't match, the computer should alert. By this way, the problem will be solved (Z.S., 20, Nev.)"

Patients

"My doctor wants to make operation on me straightly. There is nothing inside me to operate on anymore (A.S., 64, Nev.)"

"I underwent an operation of spinal disc herniation; they put in two platins. I have still pain. I took different pills in the hospital and these poisoned me. I almost died because of the allergy. This treatment didn't help me; my lower back became fairly bent (S.A., 52, Nev.)"

"The private KH operate anyone to earn much more money. The one who has nasal pain is operated. The patients don't trust that hospital anymore, because when the patient, who has to be operated according to the diagnose, is examined in another state hospital, they say there is no need to operation (F.A., 55, Nev.); (A.S., 64, Nev.); (H.E., 36, Nev.)"

"When I have been taken too many medicines for my disease, I have had problems in my liver for two years. Painkiller and antibiotic made in the liver a cystic. Pain is fairly increased and the doctor says nothing now (S.A., 46, Nev.)"

"One of my nephews was taken antibiotic while staying at the hospital because of pneumonia. However it came out that he wasn't pneumonia and he actually had a foreign matter in his liver. There was a hazelnut in his liver. By examining on the film, he was wrongly diagnosed (G.I., 30, Ist.)"

"We took my nephew to a private doctor in Istanbul, and then she gave birth in private hospital. We took the baby to home. After a while the baby got fully coal black. We called the doctor; he wanted us to take a medicine. We bought the medicine out of pocket. We couldn't use the medicine properly because the doctor didn't give enough information about it. The baby got fairly sick. We saw Arabic writings under the cover. I think it was a fake drug. The doctor who gave the medicine was Arabian. Immediately we informed him; he said he had no relation with it. The pharmacist said we didn't buy the medicine from them. We became liar. The medicine was prescribed by the Arabic doctor; fake medicine was bought from pharmacy. That doctor sent us to that pharmacy already (F.A., 55, Nev.)"

"They give always medicine in the state hospital, hundreds of medicines from various brands. Can the body endure that many medicines? (N.D., 42, Nev.); (F.A., 55, Nev.)"

"My child was stabbed while he was 17 years old. He lost blood very much. The doctor had forwarded him to HDH not with a doctor, but with a technician. He was sent without bending to a stretcher and he died on the way. He had excessive internal bleeding. He had lost blood for 25 minutes. The doctor said in his defense that the boy had taken the serum out. If he had had been a child of a rich, the doctor absolutely would have gone with him. In the mean time, there had been other doctors in the hospital, but he hadn't gone. We have much confidence in doctors but it's wrong. I trust doctors by no means. I don't go to a doctor even if I am sick (H.E., 36, Nev.)"

"Educated people rescue by using the law for the benefit of them. Of course doctors have too many mistakes (F.A., 55, Nev.)"

"I use spray cortisone, always the same medicine from same brand is given. My psychology was spoilt and it caused insomnia. These medicines damaged my liver also. Did the doctor need to warn me about it? I am nothing pronounced, they constantly take films. Now I cut the medicines completely. The psychiatrist diagnosed panic attack in me; he said the medicines had caused it. On the other hand, the doctor encased my lower back in plaster instead operate on it. Later another doctor said it was a physician mistake. I nearly would have become paralyzed (F.A., 55, Nev.)"

"My wife had a cataract operation. One of her eyes healed but the other went blind. We went to the control to that doctor, but he had vanished into the blue. He had got 130 liras in his consulting room (N.B., 70, Nev.)"

"Recently the physician has given to me a medicine, everywhere on my body swelled and I have itching (S.S., 78, Nev.)"

"In here, the penicillin is given to anybody without any test (N.D., 42, Nev.)"

"My husband had a brain hemorrhage. The doctor examined him and said he had nothing to worry about. We went to Private YCH. They examined him and said his brain veins broke. We went back to the doctor, he got surprised. We went to another doctor; he has no problem now. I think the first doctor couldn't estimate it because of my husband's age, smoke and alcohol (H.E., 36, Nev.)"

"Husband of my friend had a brain hemorrhage. We went to Kirsehir together. The doctor said he was dying and to take home. We couldn't believe. He was a doctor I knew. He forwarded us to Kayseri. We took the patient to home, and then took him to Kayseri by a taxi, the serum was in our hands. They didn't admit him to the hospital there. Then they took him to another hospital. He lives now. He would have died or become paralyzed because of the doctor (F.A., 55, Nev.)"

OCCUPATIONAL CONDITIONS

WORK LOAD

Nurses

"There is disparity between the institutions. The Ministry of Health is advantageous in terms of employee number. But the employee vacancy is awesome in university hospitals. One of the nurses became pregnant; we went to rack and ruin in the service. We demand constantly recruitment but we haven't got any result so far. The patients are in bad condition, too. This situation won't be put in order with health officer and with 4b (A.Z., 19, Pediatric Surgery Clinic, Ist.); (D.C., 17, Orthopedic Clinic, Ist.)"

"People don't understand the officers as employees because they are in civilian clothes. Anybody asks everything to us because we are in uniform (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

"I worked without personnel for a long time. We did even the cleaning. 'Contamination fell in here, could you take it out?' said they. I took it, they supposed me the char. The uniform and its color is very derisive (M.E., 22, Blood Center, Ist.)"

"As long as the doors are open, we are the clerk and the security. There are thirty or forty visitors for one patient in visit time. We do the every work but we are the ones who are on the carpet also (D.C., 17, Orthopedic Clinic, Ist.)"

"The system presses on the people work hard. However the people, who don't work, aren't pressed because their presence isn't visible (A.C., 27, State Hosp., Nev.)"

"We are obliged because we will be working in the same work place for years and do the same job, and also we won't be appointed to another place (G.B., 9, State Hosp., Nev.)"

"We aren't allowed to leave the institution because there is a problem with YOK (E.A., 11, Thoracic and Plastic Surgery Clinic, Ist.)"

"We have to do everything ranging from clerk's job, injection, blood taking, hepatitis vaccine, to school vaccines and ETF. We are used in everything for we know everybody's job. Why the same job isn't done while we take same circulating capital? I usually ask to myself that why I do it when there is a free person to do it. In this system, points would be given to people who work, and there would be appointment according to these points, but nothing changed (I.E., 18, State Hosp., Nev.)"

"A practice named SABIS was brought. The doctors don't share the usage of this program with us. They see us just as medical clerk. We were relieved when the contract with SABIS was over (A.C., 27, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

"There was a doctor who did all the affairs of patient by himself. Another doctor came, I heard that he said; 'Why did you do, give it the nurse does it'. I got very disturbed. We don't understand we are the nurses in this polyclinic. We do all the affairs of the patients but we cannot suggest to patient (S.D., 15, Public Clinic, Nev.)"

"It is impossible to work independently (A.C., 27, State Hosp.)"

"Absolutely we don't want to take records. It should be done by medical clerk. I would inject (A.C., 27, state Hosp., Nev.); (I.E., 18, State Hosp., Nev.); (G.B., 9, State Hosp., Nev.)"

"The polyclinic works can be done by health officers also. When it is in question, the nurse shouldn't be the first thing come to mind. These works shouldn't be always left on us (A.K., 21, Public Clinic, Nev.); (S.D., 15, Public Clinic, Nev.)"

"I record approximately 250 people daily, I get exhausted, I can't do my own job because of it (M.C., 10, Public Clinic, Nev.)"

"The midwife and health officers who work with us make us record their jobs also. One of them quarreled with me because I said to her to make her own records. And also one of them threatened me to watch out my attitudes (I.E., 18, State Hosp., Nev.)"

"The branching in nursery is crucial and the nurses should be also university graduate. The university culture and education is very important. They need to learn their authority and responsibility (A.C., 27, State Hosp., Nev.)"

"You give the salary of the newly graduated nurse to his/her parents because they under 18 years old, but you send the same nurse to the East. It wouldn't be like that (I.E., 18, State Hosp., Nev.)"

"The university is much disadvantageous than the Ministry of Health in terms of money and lack of employee, etc., but it is much more advantageous in terms of knowledge, skill and having a voice (The entire group, Ist.)"

PROFESSIONAL RISK

Nurses

"We are always to bashing and contagious diseases. The money we get is too less according to this risk (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"The employees can be aggrieved, too. actually, we are under serious risk. A patient who has HIV stayed in here. The syringe accidentally prickled to an intern. Thank God, nothing happened (S.T.C., 12, Intensive Care Clinic, Ist.)"

"We all had hepatitis A. Certainly; we have already lower back pain and varsity (D.C., 17, Orthopedic Clinic, Ist.)"

"We wash the uniforms at home. Perhaps we carry the viruses and bacteria to home (M.E., 22, Blood Center, Ist.); (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

RELATIONSHIP WITH PHYSICIANS

Nurses

"In accordance with the decision, blood taking, vascular access opening, catheter and rectal tube plugging is the assistant's and specialist's job in order to physician get experience. Examining the diabetes and insulin injection is intern's job under the control of nurses, and nurses make enema. We sometimes don't enter the artery in order not to hurt the patient (A.K., 15, General Surgery-Gynecology Clinic, Ist.); (D.Ç., 17, Orthopedic Clinic, Ist.); (S.B.Y., 19, Internal Medicine Clinic, Ist.); (S.T.Ç., 12, Intensive Care Clinic, Ist.); (M.B., 12, Surgery Intensive Care Clinic, Ist.); (A.Z., 19, Pediatric Surgery Clinic, Ist.)"

"In our department, the authority of nurse can be more than even the doctor. The doctor cannot examine the patient adequately; the specialist can give only ten minutes to patient. Rest of it, we always with the patient and monitor him/her (P.E., 20, Bone Marrow Clinic, Ist.)"

"There is always conflict in the assistant permutation periods. The assistants leave by the time they understand who makes what (S.B.Y., 19, Internal Medicine Clinic, Ist.)"

"I am so miserable. I am at a new unit, for it I conflicted with the doctors much. I even conflicted in order the color of uniforms not to be same with the doctors (M.D., 15, Gynecology Surgery Intensive Care Clinic, Ist.)"

"The physicians bestow privilege on people especially in terms of permitting because of their sincerity they see people different (A.C., 27, State Hosp., Nev.)"

"Everybody could get permission without saying to us anything; we have problem then; however when we want permission, we encounter with the question that if we ask that friend (T.O., 21, State Hosp., Nev.)"

"We, for example, had black covered notebook. You want permission for three hours or for one hour, then these are summed up and it was reduced as one day. However I haven't seen anything like that for the males (A.Y., 9, Public Clinic, Nev.)"

"Female physicians generally attend studies with us. However, it is not because she is voluntary or has duty, but because of the punishment fear based on responsibility (A.C., 27, State Hosp., Nev.)"

"The physicians were training us in the East. We considered as the trainings were done for us. However, they taught us to read the some medical tests in order not to hamper the business when he/she is the attending doctor (I.E., 18, state Hosp., Nev.)"

"The doctor was saying on the phone to begin the medicine. How can I begin that I don't have authority (S.O., 10, State Hosp., Nev.)"

"I don't know whether it is because of the fact that the health officers are male, but they are more effective on the doctors. They can have dominance on the doctor in workplace. (S.O., 10, State Hosp., Nev.)"

"For physicians, we are the qualified employee who don't speak and make no noise (I.E., 18, State Hosp.)"

"It would be bad for you if you aren't the well-behaved child; because the physician is the authority in administrative leave and record. The record is the biggest trump card of the doctors (A.C., 27, State Hosp., Nev.); (G.B., 9, State Hosp., Nev.)"

"The right of filling the record is given to general practitioners. The doctors who know it can use this; they could fill your record bad if you don't do what he/she wants. And this affects our personal rights. My appointment is blocked because of this reason (A.K., 21, Public Clinic, Nev.)"

"I worked with the doctors who don't see the nursery as an occupation. There are doctors who consider the nursery as in 1950-1960s (A.Y., 9, Public Clinic, Nev.)"

"There are doctors who say; 'You get money and get on well by courtesy of me' (T.O., 21, State Hosp., Nev.); (S.D., 15, Public Clinic, Nev.); (S.O., 10, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.)"

"The doctor generally gets disturbed even when I explain the medicine to patient or amend it while recording the medicine. Especially he hates me from explaining anything to the patient."

My communication with the patient is wanted to be hampered. He considers it as a interference to his field (A.C., 27, State Hosp., Nev.)"

"There doctors who repined just because a patient called her nurse (M.D., 15, Gynecology Surgery Intensive Care Clinic, Ist.)"

"The officers are generally called as Doctor in here (S.T.C., 12, Intensive Care Clinic, Ist.)"

"Doctor called out to patients in the public clinic that the nurses would wait in the aisle, the patients would see the nurse firstly, and then the doctor would be informed (T.O., 21, State Hosp., Nev.)"

"When a doctor wants an appointment for us, he said if there wasn't any doctor room in there, and then he said if there wasn't any doctor room; chuck that public clinic out (A.C., 27, State Hosp., Nev.)"

"The doctor is called to account by no means, however when you come late, it raised hell. When the doctor comes late, there isn't any problem. The doctor comes and leaves when he wants (S.O., 10, State Hosp., Nev.)"

"The doctor can want from the nurse a coffee in his/her private room. Nobody should do it whoever is the guest. But the one who does it make profit. We cannot enter the room when they easily do. The things such as cooking, etc. are done in our room. The doctors are always in our room. We use this room in order to change clothes and have rest. It is an affront to us. The doctor says he/she can do anything he/she wants; you cannot say anything (A.C., 27, State Hospital, Nev.)"

"In the public clinics, there isn't a private room for us (S.D., 15, Public Clinic, Nev.)"

"The doctors generally have attitude like 'What I say is true, you cannot know.' But when it is not suited his book, he doesn't go to the home visit. He/she sends us with the command it was not his job. I go because the patient needs it. Actually, you cannot go to injection to get money. What can we do if there is a complaint? (G.B., 9, state Hosp., Nev.)"

"The doctor says if we want we can go after the shift (S.O., 10, State Hos., Nev.)"

"Recently I got forward; the doctor who signs my forward complaint me to the Directorate. He complaint that I had quitted without asking (I.E., 18, State Hosp., Nev.)"

"I read the book of nursery technique, it is evaluated as if the nurse wasn't human (A.C., 27, State Hosp., Nev.)"

"All the authorities say to greet the patient friendly, but the chief doesn't treat to us like that. He comes in blustering at the crack of dawn (I.E., 18, State Hosp., Nev.)"

"Last year, my chief didn't look even to my face when I turned back from the annual leave, and I said thank you straightly to his face (S.O., 10, State Hosp., Nev.)"

RELATIONSHIP WITH NON-PHYSICIAN HEALTHCARE PERSONNEL

Nurses

"Midwives get ETF and pass the time at home. Towards the winter, they see everywhere is full with empty ETFs. This time, everybody mobilizes to fill these (S.O., 10, State Hosp., Nev.)"

"Midwives sometimes don't want to work and they sit in another room in order us not to see them sitting (A.C., 27, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.)"

"Ecologists and health officers are very comfortable. The health officer can do the nurse's job, but they prefer studying on the computer, on the paper. We go to schools to inject, they don't come even there, but it is their jobs. Once the patients began to murmur because of the slow process, I went to the chief and said the health officers to help. Well, the chief said and they worked. Then they crossed with me (A.C., 27, State Hosp., Nev.)"

"I don't know why but when a health officer is said to work, he/she says he had too much work (I.E., 18, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

"The ecologists leave from the public clinic for the environmental health study, but it is uncertain where they have gone. You can understand from their dialogues that they deal with anything else in that time. They abuse the feature of their duties (S.O., 10, State Hosp., Nev.)"

"They enrolled me to funeral. The funerals happen in the night, too. It is more appropriate the health officers to go in the night. Actually it is because of the attitude of the directorate (G.B., 9, State Hosp., Nev.)"

"Recently they have sent the female doctor to prison, but fortunately they corrected (A.C., 27, State Hosp., Nev.)"

"The nurse must do the job of the midwife, health officer and medical clerk if they don't exist, it is in the law. But the nurse doesn't have such a right (G.B., 9, State Hosp., Nev.)"

"You need to be a male in the health sector. They generally despise the female personnel, but they are unable to do anything to male personnel. The health officer couldn't even injection. When we indicate it, they say the females don't want to be vaccinated by them (I.E., 18, State Hosp., Nev.); (S.D., 15, Public Clinic, Nev.); (A.K., 21, Public Clinic, Nev.); (S.O., 10, State Hosp., Nev.)"

"The magical word of the personnel – 'I don't know that'. (I.E., 18, State Hosp., Nev.)"

"They don't want the laboratory because of the fear to be infected (A.C., 27, State Hosp., Nev.)"

"Because of the fear of the managers from the male personnel, the males get permission much easily. They leave the place of duty without permission easily as well (G.B., 9, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

ADVANTAGES AND DISADVANTAGES OF WORKING IN PUBLIC CLINICS

Nurses

"The nurses must work in the hospital. The midwife and health personnel must work in public clinic (A.C., 27, State Hosp., Nev.); (I.E., 18, State Hosp., Nev.)"

"At least, there should be rotation; we became blunt in the same public clinic for years, our professional knowledge dropped off (I.E., 18, State Hosp., Nev.)"

"When even the beginners were appointed to the hospital, I have been still in the public clinic. Everybody must do everything, obligatory duty or rotation is essential. Of course, the presence of backers should be reduced (G.B., 9, State Hosp., Nev.)"

"The public clinic wiped out me (A.Y., 9, Public Clinic, Nev.)"

"The same patients and the same work for years are really boring now. The psychology of people ruin, how can we be friendly to patients? (I.E., 18, State Hospital, Nev.); (G.B., 9, state Hosp. Nev.)"

"We work much more in the hospital; responsibility is much more but it is anyway better, at least we work as nurse. It is enough. To work with specialist is of course better. The general practitioners behave saucy (S.O., 10, State Hosp., Nev.)"

"There are many nurses who want to work in the public clinic in the sense of some conditions, as many as who want to work in hospital. They make me wait for three years in order to transfer to the hospital. Now I got accustomed to the public clinic, going to hospital is very difficult for me (I.E., 18, State Hosp., Nev.)"

"The public clinic is well in terms of sparing time to your child and not having nightshift but I feel myself as a nurse and to be more effective in the hospital. There should be rotation and transfer from hospital to public clinic (A.C., 27, State Hosp., Nev.)"

"The best part of the public clinic is lunch break and sparing time to child. In national holidays, it is closed temporarily. But it can be different in the family medicine. The work system of the hospital isn't the same (S.O., 10, State Hosp., Nev.)"

"People transfer to the public clinic for only the child care (S.D., 15, Public Clinic, Nev.)"

"I haven't worked in hospital but I can't understand how a person can work for 24 hours in our job. How much a nurse can be efficient to a patient in 24 hours, it's not suitable for human. They might put up with a lot of trouble of the hospital for circulating capital (A.Y., 9, Public Clinic, Nev.); (S.O., 10, State Hosp., Nev.)"

MACRO STRUCTURAL ISSUES

POLITICAL PRESSURE

Physicians

"There isn't left anyplace where one of my doctor friends is relegated because he didn't prescribe without examining the patient. There is deputy who discharges the physician that doesn't make unnecessary dressing to village headman. The politicians can use us easily for vote when the physicians don't know their own professions' value. The patient dispenses us; there is patient to say; 'I brought you to the crooks Dad'. Our value is being diminished because of the discourtesy to our profession. 'The President and the Minister said that, you'll do' says the public (G.A., 4, ENT Assistant, Training and Research Hospital, Ist.)"

"Vice Director of Health tried something – he sent an employee from 2nd floor to the 1st floor. After one and a half minute, two deputies called the Doctor and he resigned by saying that the drum was in his hand but the bat was in others' (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"Politicians are behind the entire personnel except from the physicians in health sector. They aren't behind only us (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.); (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"Everything will be okay when the politicians keep their hands off from the physician and the health. When I was vice chief physician 16 years before, I got angry with the personnel who made photocopy that he took out the plug and then sent the patient to the stationery by saying it didn't work. I wanted defense, immediately they called me as I dealt with their man. 'Well, if your man is thief, if he doesn't do his job properly, I will deal with him' said I and I resigned. The photocopier is about to be the hospital's vice manager (K.S., 17, General Practitioner, Private Hosp., Manager in Medical Chamber, Nev.)"

"The doctor who prescribes much is better and he/she is chosen. We act to the patients in order to make them come again. In Kayseri, they began to offer cologne and candy in family medicine. The citizens want the charlatans in order to make their jobs done. If this system is abandoned, the government will lose 15% of their votes (B.O., 17, General Practitioner, Public Clinic, Nev.)"

TRANSFORMATION IN HEALTH

Physicians

"The private hospitals were opened to make the system more comfortable but now it's different. Everywhere is crowded now. Where will the people who have money go? The conscious patient of course isn't happy with this situation (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"We manage the people with SSK by the help of few personnel. Now it has gone much worse. Was it a remedy to close the SSK or can the state hospitals be adapted to the SSK? We had pharmaceutical factory, too. The medicines of SSK were superb, for example "Seskaljin" (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)"

"For example, SSK bought a medicine from 70 cents, nowadays the medicine is 18 liras. The ministry should bring it to account (I.T., 15, General Practitioner, State Hosp., Nev.)"

"The SSK had the power to bargain in medicine. Now there isn't anything like that. The aim is to send the money abroad (B.O., 17, General Practitioner, Public Clinic, Nev.)"

"Some questions should have been asked before beginning to health transformation program. We know the defect; we weren't asked anything (E.T., 26, Infectious Diseases Specialist, Retired, Private Hosp., Nev.)"

Pharmacists

"We are governed by a constitution established in 1924. A new constitution couldn't be enacted. A constitution was tried but it remained inconclusive because nobody consulted the Union of Pharmacists. They try us to be a partnership and incorporation. It likes the example in Ireland; we demonstrated and show our reaction but I don't know whether it would be enough or

not. The pharmacists have been embedded in trouble for the last three or four days because of the political interest. The conditions are so negative that I wouldn't do this job if I were a new graduated. The professional rights in Europe aren't given to us absolutely. The decline in the medicine prices for the last four or five years affects us negatively. The government does businesses to get rant over us. We need to have professional association; it is crucial; to be organized is needed. To reach each other is becoming hard when people advance in the career. Even if we reached, we sacrifice from the business or time. The most of the other associations don't care for these problems. The bureaucracy processes slow. I am free-pharmacist for 11 years. We are seen as rich from outside but it isn't related with the truth (M.G., 17, Nev.)"

"We had established a system between us. There is no competition. The medicine usage reduced 40%. The patient had reduced making medicine prescribed when the economical situation was reflected to him. Any kind of corruption has been decreased. The system was also practiced in Osmaniye. The data was sent to the Financial Ministry. But the pharmaceutical company, some of the pharmacists and doctors complaint about it. We were called to Ankara; the competition authority brought us into court because of the equal distribution. The practice was removed from the constitution (A.G., 26, Nev.)"

"The abuses have been largely blocked by the provision system. Now the medicine monitoring system is tried to be established. However, there should actually be from producer to consumer prescription monitoring system (A.G., 26, Nev.)"

"The provision system is very beneficial but it doesn't work properly. I give the medicines in a way because I don't want to leave the patients without medicine. We are obliged to sacrifice (M.G., 17, Nev.)"

"In the past, you could constantly prescribe medicines like Supradyn, but it is controlled now. But the provision system allows getting antibiotics with different active substance in the same time. However, the prescription monitor system would hamper it. The doctor in this system can say that you are given those medicines and continue to them. Unnecessary drug use can be hampered (E.A., 12, Nev.)"

FAMILY MEDICINE SYSTEM

Nurses

"All of the doctors are waiting to transfer into family medicine. It is a system for the benefit of doctor. The doctor is in chief position (A.C., 27, State Hosp., Nev.); (S.O., 10, State Hosp., Nev.)"

"In family medicine system we don't have any place but we get the same money by doing all the things. We always talk with the associates where they have the system, they complain about the injustice (A.C., 27, State Hosp., Nev.); (M.C., 10, Public Clinic, Nev.); (I.E., 18, State Hosp., Nev.); (A.Y., 9, Public Clinic, Nev.)"

"The physicians will work in the same way but they are going to take 7000 liras (M.C., 10, Public clinic, Nev.)"

"We definitely don't want family medicine system. Workload will increase. The doctor will make us do the entire chore (I.E., 18, State Hosp., Nev.)"

"I don't understand why the family medicine system is wanted to perform (S.D., 15, Public Clinic, Nev.)"

"Everything will be clear just when it becomes obvious that who we are in the system, now it is unclear (A.Y., 9, Public clinic, Nev.)"

"There isn't any problem if the doctor gives an end to the contract with family medicine; but we would be jobless (A.C., 27, State Hosp., Nev.)"

"No, we won't be jobless. You can transfer to public health (I.E., 18, State Hosp., Nev.)"

"Nobody knows the system accurately. The health authority carried out some trainings but we couldn't attend this trainings, because we receive the announcements when the day of training. We learn from the employees what we know (S.O., 10, State Hosp., Nev.)"

"The prescribing will never end with family medicine (S.O., 10, State Hosp., Nev.)"

"I think there will be contract with private hospitals in family medicine and it will be said; 'I will send patients many that'. And they will get money for it (S.D., 15, Public Clinic, Nev.)"

"The duty of social state is to give free service but now the health is left on the conditions of market. There wouldn't left ethical things in this system. It is a system that says where your money is before where your wound is (A.C., 27, State Hosp., Nev.)"

ACADEMIC ETHICS

Physicians

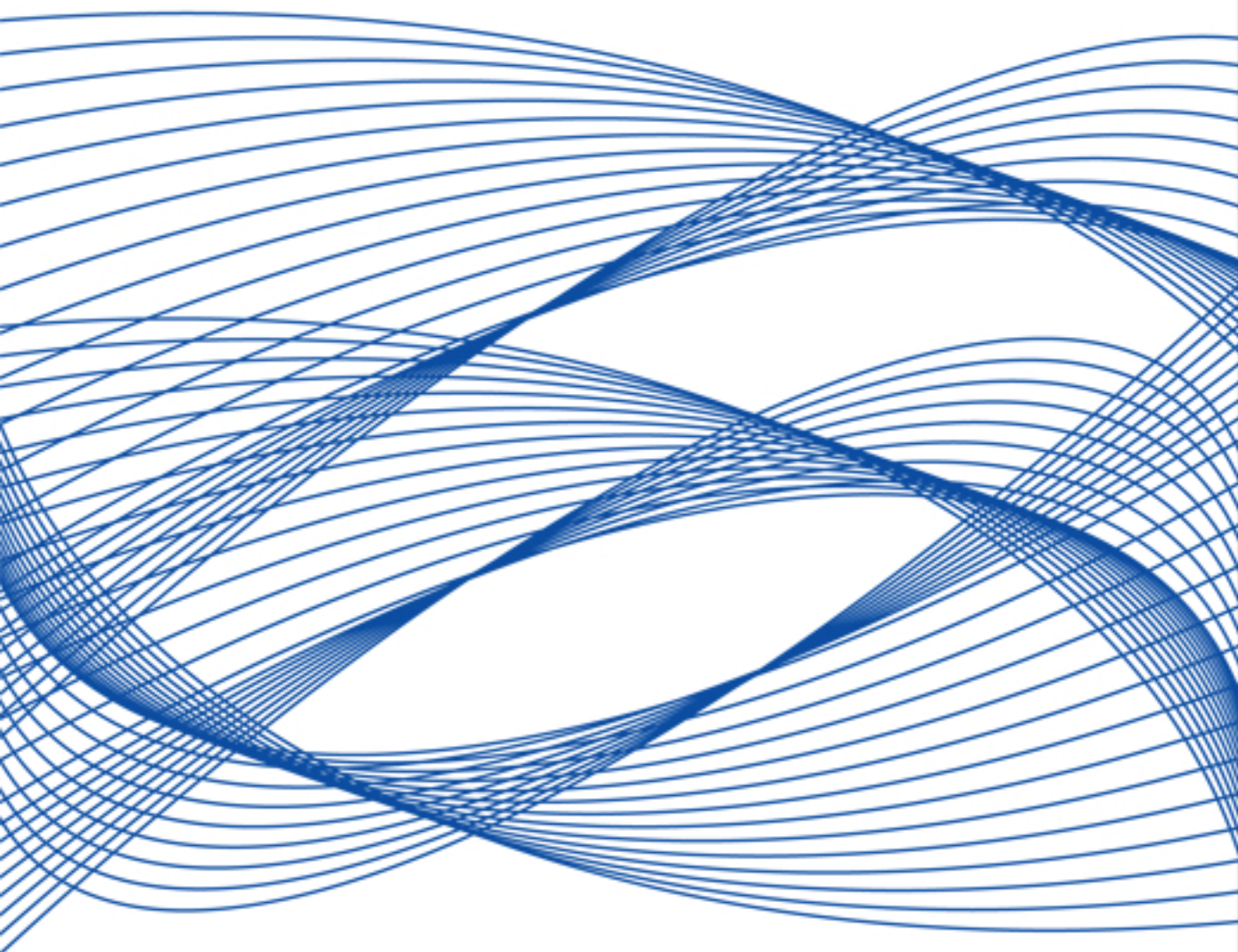
"It is now in question on giving the academic titles. I work in the state hospital; I am not in the training and research hospital. When I want to enroll to the examination of associate professorship, they say to me that there is no need to it. Then, these titles should be used only in the universities; people who say it should do it. It is wrong to work with these titles in this sector (F.N., 20, Urology Specialist, State Hosp., Vice Chief Physician, Ist.)"

"If the state makes the auditing well, it is seen that physicians are the ones who behave the most ethically between the professions. There are corrupt people in every profession. There are ethical problems in other fields, such as academic favoritism. There are people who are associate professor with two essays, and there are who aren't with 40 essays. There are who make publication by paying for it. These people will train student and assistant, so they should advance effectively. There is associate professor who doesn't know how to make operation (R.D., 20, Thoracic Surgery Specialist, Training and Research Hosp., Emergency Coordinator, Ist.)"

"If the surnames of the people who work in the university are worked on, it results in at least 20% affinity (B.S., 26, General Surgery Specialist, Private Hosp., Vice Chief Physician, Ist.)"

Nurses

"Most of us is specialist and wrote a thesis. The hospital supports the doctors in their thesis but they don't support us. We see the only support from each other and from our friends. The companies and the institutions definitely don't support us (A.Z., 19, Pediatric Surgery Clinic, Ist.)"



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