



www.sjm.tf.bor.ac.yu

Serbian Journal of Management 2 (2) (2007) 157 - 177

Serbian  
Journal  
of  
Management

## ETHICS AND ITS REFLECTIONS ON BUSINESS MANAGEMENT: FINDINGS FROM MIDDLE SIZE FIRMS IN SOUTH ANATOLIA IN TURKEY

M. Halis<sup>a\*</sup>, M. Tekinkus<sup>b</sup>, T. Ozgul<sup>c</sup> and H.M. Sahin<sup>d</sup>

<sup>a</sup>Sakarya University, Business and Economics Faculty, 54189, Sakarya, Turkey

<sup>b</sup>Gaziantep University, Business and Economics Faculty, 27130, Gaziantep, Turkey

<sup>c</sup>Gaziantep University Social Sciences School. Gaziantep. Turkey

<sup>d</sup>Gaziantep Higher School of Physical Education and Sports. Gaziantep. Turkey

(Received 02 July 2007; accepted 23 September 2007)

### Abstract

*Being active in just their own economical benefits of the businesses has been an argument subject in developed western countries, especially in America. Since, the idea of making useful activities for the society more than being harmless to which the businesses are bounded as a sub-system has emerged while they are producing property and services to it. The businesses are being thought as not only the organizations producing property and service but also the organisms reckoning the farewell of its staff, sensitive to social phenomena, keeping the environment and aiming to supply the best service to its clients. That is the businesses are seen not only the technical and economical organizations but the establishments have social dimensions as well. These ideas are being evaluated in the scope of social responsibilities of the businesses and either the business world and academicians or the other sections of the society declare lots of ideas set various activities concerning social responsibility concept.*

*The quality concept dealt with social responsibility also takes a big part in businesses. In our opinion, the understanding of social responsibility has a crucial role in settling the quality phenomenon in the businesses. Since the thing that society expects from the businesses are qualified properties and services. The qualified properties and services can just be formed by qualified managements. The thing forming qualified management is the working staff and the fee quality which supplies morale and motivation to the workers, healthy working conditions, physical security of them, social insurances and the education of the staff are important points.*

*In addition, society does not expect just the qualified property and service from the businesses, also wants them to act properly in economical and cultural fields. Behaving without taking into consideration the standards of judgment of the society is not adopted by the society. In this idea,*

\* Corresponding author: [mimhalis@gmail.com](mailto:mimhalis@gmail.com)

which we can call as 'Ethical Quality' businesses have got an obligation to act considering the expectations of the society because of being a sub-system of it.

Consequently the quality phenomenon involves all of the fields from production and service to the living quality of the society. To settle the quality phenomenon in a business is mostly bounded to settling the social responsibility understanding in a business, because the quality is a social necessity. Social responsibility is the individual's or the establishment's or any other system's carrying out the necessities for the qualified life of the society. Our study, in this context, intends to discuss by measuring the attitudes of 523 firms in South-east Anatolia Region of Turkey in an empirical research within theoretical limits.

*Keywords:* ethics, middle size firms, quality concept

## 1. INTRODUCING

In this paper, some subjects related with social responsibility such as the fields of social responsibility, several approaches of social responsibility, various definitions of it, its contents, functions and its historical development are going to be examined.

In his book 'The Philosophy of Management' Oliver Shelton, the pioneer of social responsibility, anticipated the necessity to modernize the less humane aspects of scientific management flourished after the World War 1 by saying "the management principals of business are focusing on the social benefit of the society".

The concept of social responsibility can be defined as the liabilities about retaining and developing the milieu in which it is working. The subjects such as protecting the habitat ; presenting qualified and safe products to the clients by taking care of them; respecting the basic rights and freedom of the employers ; managing the business in a manner of preserving the rights of the partners and managing the invests to make profit; serving true information about the activities and supporting the activities to contribute to the farewell of the society like education, health and art can be evaluated in this concept and so those who restrict these responsibilities by improving and protecting

are existed as well as the others who expand are [3].

With another aspect social responsibility is defined as taking the results on any incident under their authority by the real or judicial personalities [14]. Social responsibility is generally the responsibility of the improving and not damaging the farewell of the society. Especially the business organizations were criticized of not having such a responsibility [15].

Comprehensively social responsibility can be summarized as reckoning widely the probable effects of a decision on society before it is made up. In other words social responsibility is the obligation of evaluating the probable influences of the personal - institutional decisions and activities on the whole social system in the process of making a decision. Social responsibility is based on the idea of everyone would be affected from the appearing negative results as being the individuals of the society and directing the point of view of the person to the whole social system [8].

A component of the social responsibility, business ethics comprises the subjects as keeping the prices at a reasonable level, abstaining from the opportunism, refraining the unjust rivalry against the owners and trifling advertisements, being honest to the creditors. It also includes the subjects like

treating honestly to the staff working in the business in the subjects of payment, promotion and so, not favoring anyone, opening nursery for the women who have children, preparing the possibilities of working in house for the patient employers, providing the working possibilities for the disabled and the convicts and with the subjects like supplying equal employment possibilities to the occupants, carrying out the tax commitments of the individuals and institutions around the business to the government firstly and the municipalities, taking care of the wishes and needs of the customers, salesmen, financially supporting individuals and institutions and trade unions with the aspect of humanly love and obligation of living together.

Consequently, social responsibility is the obligation of doing the actions to develop and protect the common benefits of the society as well as their own benefits for the resolvers [6]. Social responsibility, in fact, by expressing the attempt of a social agreement and accord "comprise the actions aimed at a business's obeying to the economical and legal stipulations and business ethics, and purposing a working strategy and policy convenient to the expectations of the individuals and institutions in or around the business" [1].

Social responsibility is not an intelligence attending to the classical organization theories giving priority to organizational objectives and accepting the organization as a unique component. The organizational theories which are affected by the classic liberal understandings have put the ideas forward that the things which are good for the organization will be good for the society and the organizations aimed at obtaining benefits must not try on the problems regarding to the society.

Depicting social demands and beginning to make impressions different ethnical, religious, cultural and political organizations could find the possibility of expressing themselves and let the social responsibility concept expand and made it radical in the process. Because of, social responsibility is an idea whose scope can change due to the social demands.

### **1.1. The Taxonomy of Social Responsibility**

It is impossible to present an explicit frame to show the scope of social responsibility clearly. Examining the development process it will be possible to see that the concept of social responsibility has changing and improving extents permanently. It has been observed that the boards of the social responsibilities are expanding by the changes and improvements occurring. The changing social-economical structure of the society is making the organizations responsible in more subjects day by day. So it is impossible to improve and propose a new method assisting to the organizations to determine the duties for themselves in the scope of social responsibility. But, to set a reference point by making use of the characteristics given below regarding the social responsibility is seen as possible [5].

It must not be forgotten that the social responsibility scope of a business is closely related with social demands. Watching the social demands it is possible to understand the expectations from the businesses. However, the works must continuously go on because of the reason that the social demands are not stable [5]. There is a two sided relationship between the social responsibility inside the business as a scope and the

fruitfulness and productivity of the business. On the other hand, the responsibility out of the business [for the society, for the government and for the nature] clashes more with the aim of the business.

The organizations as being social systems take part in the society which is one upper system. Therefore, they must contribute to upper system to make them exist healthy. Otherwise, the probable unsteadiness in the upper systems will affect the inferior systems in a bad manner.

At the first view, it is supposed that the organization which has accepted its own social responsibilities and realized the necessities of these will have a favorable image, its products will be accepted and it will have approval and consent. Surely, these are important priorities that will be desired to possess by an organization in a rivalry environment. However, social responsibility provides more contributions than these. The power surviving the system and leading it to be on foot is the intellectual values produced by the means of various devices.

The social responsibility levels include economic, legal, ethics and common sense [6] and the responsibility up to wish [13]. These can be ordered as below:

1. Common Sense Responsibilities
2. Ethical Responsibilities
3. Legal Responsibilities
4. Economic Responsibilities
5. Responsibilities Up To Wish

## **1.2. The Stakeholder of Social Responsibility**

Classical point of view accepts all kinds of organizational works supplying benefits to the society in the scope of social responsibility. According to this point of view every organization producing property

and service efficiently and effectively are realizing their own social responsibilities. However, this approach about social responsibility lost its validity today. Because of, society hopes for more than the classical functions from the organizations. These expectations are evaluated in the scope of social responsibility and they are appeared at the end of these various responsibility areas [5]. Some of the social demands are turned to be legal obligations by the help of legal arrangements. For example, central and local organizations have brought some obligations and prohibitions to prevent environmental pollution especially to organizational associations in Turkey. These matters which are turned to be legal obligations dealt with environment or any other matter have stayed out of the duties of social responsibility intelligence. Anymore these are the efforts of commitment of some legal obligations.

It is impossible to make legal regulations for all kinds of negativities caused by the associations. For this reason, it is needed to endeavor to increase the civil society associations and making them functional which have the ability to make pressure on the way of spreading the social responsibility as a valid understanding [5]. An important matter is seen when organizations or their directors deliberate on social responsibility. To whom will they be responsible? It is possible to indicate eight big groups about this subject: shareholders, employers, customers, society, to keep the natural environment, to improve the quality of working life, to contribute economical, cultural and political developments, international society [6].

### **1.2.1. Shareholder**

The first subject in the scope of social

responsibility is the obligations of business and its managers to the shareholders and the capital owners. The most important source of enterprise is its capital. The shareholders supplying capital will want to ensure a quantity of benefit. The responsibility of the enterprise to the capital owners, in other words the obligation of providing benefit is thought to be the first and unique aim. The basic factor will be deprived of the capital when the shareholders withdraw their shares from the enterprises if it would not provide the partners a satisfying income in short and long terms. Carrying out the responsibility to the capital owners' accountancy has an important role. Accountancy can define this responsibility as preparing the controlling reports and informing the society by explaining them to public [11].

### **1.2.2. Employees**

Just a few firms need laws regulating the relationships between employers and employees and special agreements respectful to workers. Laws and governments regulate special responsibilities about workers like employment styles, payment, health, security. Increasing the number of these regulations caused by the reactions to the attitudes of some employers bothering the society. Workers must not think about the title just inside the scope of enterprise. Enterprises have got some responsibilities to obey at the phase of engaging employers. Especially automation and population increase cause rising in the rates of unemployment. First of all this situation creates danger as a social problem. Furthermore the factors like being handicapped, sex, race, conviction or taking care of social class difference express the other dimensions of social responsibility on

engagement [6]. In this scope employers also have got some obligations and those are some attitudes ethically questioned; using the tools and devices of the enterprise for private aims, unnecessarily lengthening the time of the work, to make known the secret documents, falsification in the documents, dealing with private deeds during working hours, forgery in documents, permission misuse, negligence of duty, maltreating to the customer, coming late to the work, leaving the work early, hiding the mistake, giving presents to the boss etc [2].

### **1.2.3. Customers**

Nearby the national legal regulations like Consumer Protection Law, the consumer organizations as being public establishments are also controlling the harmful productions and services not to be produced and sold. The production and marketing aims of an enterprise go on a balance. An enterprise needs to present its productions and services to survive. However, consumers take interest and respect to the enterprises which produce for society not to the ones which are producing just to produce [9].

This responsibility includes the production and service to be sold with the price, place and time accepted by the customer which is desired by him or her. However this is not enough. To behave customers honestly, to promote the product to the customer and to sell the promoted products, to serve to the customers at the point of maintenance and repairing are some of the responsibilities of the enterprise to the customer [11]. In the scope of social responsibility 'quality and healthy and reliable products' are seen two important factors. The reliability and appropriateness of the product, promoting the product,

informing the consumer about it, tags, user guides, prospectuses about how to use it, warnings about the probable dangers of it and what kind of raw materials were used to produce it are needed to be prepared, attached on the packages or put in them. To protect the customers and to contend with the exploiter people or establishments is an important social responsibility of them. These kinds of activities would increase the costs of the businesses in short terms. However, this will increase the penetration and effect of the business on the markets and will support the efforts of increasing the selling [7].

#### **1.2.4. Society**

There are lots of social necessities of a society going beyond the efficient usage of available sources. As a result of this, society has got some demands from a business. In recent years, lots of demands such as taking water and air pollution under control, cultural activities, city development plans, local health programs, and educational activities are required from the big factory owners. Furthermore business must contribute to social, cultural, sports activities which are able to enrich the social life, pay taxes, obey the laws and regulations of the government like a 'good citizen' [4].

The ethical responsibility of businesses is the expected behaviors and activities of the society from a business which are not explained in the laws [7]. One of the other ethical responsibility areas for the businesses is dealt with the social themes. Businesses have got social sides so they have got ethical responsibilities in social themes. In this frame, an obligation is seen as managers in the businesses must have social ethics beside management ethics. The fact that the

businesses are just for the humans must completely be admitted in the terms of social ethics and social responsibility in the businesses. However, it is being observed that the businesses are developing reversely to this approach and they are not carrying out the social responsibilities. This situation causes failings in the businesses in the means of social ethics. The way to improve the social responsibility conscious and to prevent the social ethic problems is the social education in the aspects of social morals and social responsibility. In this method to improve the social responsibility and ethics [ethical and moral] in the society would also show the managers deviation levels in their implementations [12].

#### **1.2.5. Environment and its protection**

The environmentalism intelligence which has got a special place in the scope of social responsibility of businesses has been increasing since 1990's. Lots of businesses being active in developed European countries are trying to create the image as friend of environment in their public relations functions. Because the experiences are giving anxiety for the future of the world. Having a look to the negativeness it is appreciable that the scene is really dreadful. Every year 100 animal and plant species are dying out.

13.5 million of children have died because of the inadequate health conditions and starvation. Half of the world population has been living in 35 countries which don't have healthy drinking water [5]. When the portrait existed with the environment pollution is considered, it is clear that anybody, any organization and society won't stay unconcern to this situation. Everybody who lives on the earth has that responsibility.

Especially, big industry organizations, which have a big role of that portrait's existent, should treat more sensitively. In the previous times, mankind's excessive use of blessings, which arte offered by environment, has caused the destruction of ecological balance lasting for centuries between nature and the livings [4].

Organizations are open systems which are in a multi-dimensioned shopping, so they take input and give output in order to keep their existence. Organizations have to be in interaction with each other in order to keep the recycling continuity. However, this interaction causes harmful results for the environment and global dimensioned pollution has existed. On the other hand, improvements which obligate organizations in social environment have happened. With the working of some environmentalists, feeling of sensibility towards the environment has existed and organizations which known as respectful to the environment, have obtained a proportional superiority in rivalry process [5].

#### **1.2.6. Improvements of Quality of Working Life**

Working life quality has humanly dimensions such as equitable fee, working hours, working condition, and worker's education, their social and physical security. With the great proportional changes related to human's perception, new practices have been adopted in order to increase human's motivation and morale in the working atmosphere. Works have been started in order to decrease organizational stress and disagreements [5].

Investments for improving worker's working conditions from harmful effects like dust, smell, sport, creative investments

which regulates workers' going and coming to their offices can be listed among them. These social aimed investments are sometimes done for the law's requirement.

The first and basic condition for providing morality in management is to change and choose qualified and adequate managers. In societies whose participation hasn't improved enough for choosing and changing managers, suitability and adequacy conditions aren't provided; so that managers themselves appear in front of as ethic responsibility in their fields. In the result of that, managers won't be able to control the people who are under their management; various morality problems sourced from managers will exist. Whereas, managers have to permanently control the people who are in order. So that mortality in the management can be achieved [12].

#### **1.2.7. Supporting Cultural and Social Life and Economic Growth**

Organizations providing new job areas for realising their basic purposes, producing the products which organizations need are doubtlessly an important support for social development. However, responsibility of participating development includes a more further than these ones.

Organizations should increase production potential of the country and its physical and spiritual comfort. They should also increase social benefit by providing employment opportunity, improving technology, taking precautions increasing people's health and social security and considering social priorities [7].

Economic responsibility of business is to produce properties and services which are needed and desired by the society with an appropriate price to survive the business and

to carry out the responsibility for the investors. Another ethnic responsibility in establishments is including ethic problems related to economic subjects. So that while presenting management services and in the case of provision procedures related to these services, ethic problems sourced from economic relations can be a question in these establishments as it is impossible to be away from them [7].

### **1.2.8. Global Responsibility**

Social responsibility has taken place among the international subjects by gradually increasing. It is an approach especially concerning international establishments. Therefore, multinational establishments have become more sensitive about that subject. International establishments have been working in a little known, mixed and fast changing environment. Under these conditions, social encounter have affected the results negatively. Thus, multinational establishments have become much more sensitive about these subjects.

### **1.3. Ethics and Social Responsibility**

The word "ethic" comes from the "ethos" which means "custom and tradition" in Greece. Ethic concept is the rules or variables providing any movement's realization in an acceptable way [7]. The origin of the word morale [ethic] is known to be based on the word "hulk" in Arabic, "ethos" in Greece, "mos" in Latin in terms of etymological [2]. Ethic generally responds the question of "what's the right?" for societies and people. "Job morale" is related to morale norm and practice of its rules in working life, administrations and companies

and establishments.

Ethic including morale values is a social behavior way which an individual require from others, when you consider the subject in terms of administration management, we can see that ethic as a concept covers far-near environment and whole society which affects administration activities directly.

The behavior models forming one important part of ethic values has characteristic qualities in certain conditions. Instead of behavior models formalized with their written form and requiring an authorial management perception or close control; existence of behavior models which became settled values; as management comforts your work, it brings a certainty and flexibility in the organization inferior and exterior relations together. Most parts of settled value judgments are related to having ethic values [10]. Although the concept of "social responsibility" and "ethic" concept are not the same, they are widely used instead of each other. Social responsibility is the responsibility which an administration should have towards the society. Therefore, "ethic" concept is an important component of social responsibility [7].

### **1.4. The Topics Related to Quality in Social Responsibility**

It is a logical necessity for quality and social responsibility having a relationship between them. This idea is accepted having ethic responsibilities towards many groups in or outside of the administration. When much generally explained, the relationship between the managers and workers basically starts when the worker starts his work in that administration. Among the responsibilities of workers the followings can be listed: esteeming capacity principle, providing job

security, protecting family and special life, and taking precautions for the satisfaction of the workers in the working life [4]. Production quality, management quality, working life quality is some of these topics. It is possible to list these criteria as presented in Table 1.

in the Southeast of Anatolia have been chosen as population.

**2.1. Research Method**

Data which are necessary for the research has been collected by doing an extensive

*Table 1. Quality and social responsibility*

<b>Quality of Working life and Social Responsibility</b>
1. respects to work rights 2. Justice in wages 3. Providing the responsibility of workers' freely speaking right 4. Prevention Discrimination and sexual harassment 5. The rights of participation to decision making
<b>Quality and Social Responsibility</b>
1. Presentation of qualified production and service 2. Labor quality 3. Partners' life quality 4. Management quality 5. Responsibility towards the environment and society's life quality

**2. INTERACTIONS BETWEEN ETHICS AND BUSINESS MANAGEMENT**

This research is related to the role of social responsibility's perception in the settlement of quality norm in the administrations. The aim of the present study is to understand how social responsibility has been evaluated in the management perception of the companies in "The Southeast Anatolia of Turkey"; to determine manager's perceptions about the role of social responsibility in the settlement of quality norm in the companies and try to find factors related to the subject. The interest to social responsibility has increased recently. The reason is that as a part of society, administrations do not only consider their economic profit but also serve for the society's profit and the necessity of supporting that with the quality norm. For this purpose Small and Medium Enterprises

subject related literature scanning, a survey form which has been prepared by taking the opinions of the academicians who are specialists on the area and observations of researchers during making the survey. The questions of the survey are basically composed of two parts. After seven group questions which are prepared as multiple choices, the educational status, age, sex and position at the business of the answerer are asked. The scale that is used at the survey is the Likert type scale. The participants were given alternatives which were from 1 to 5 and they were asked to choose one of them. By taking an average of the answers, generalizations were tried to be made.

Data which had been collected by survey form were classified and analyzed by means SPSS. Frequency distribution, averages of factors and standard deviations with crosswise relations establishment techniques were used in analyzing the data. In order to

gain defining and explanatory information a 56 question survey which had been prepared in Likert type scale was used.

## 2.2. Data Analysis and Findings

When we look at the present positions of the participants, it is seen that they are composed of %6,4 of them are general managers, %21,1 of them are managers, %33 of them are business owners, and %39,4 of them are inferior level managers. When we look at their educational statuses, it is seen that %0,5 of them are primary education graduates, %24,6 of them are high school graduates, %19,2 of them are pre-license graduates, %46,8 of them have bachelor's degrees and %8,9 of them have master degrees. When we look at the age distributions of the participants, it is seen that %30 of them are between 18 and 25, %26,6 of them are between 26 and 30, %27,6 of them are between 31 and 40, %12,3 of them are between 41 and 50 and %3,4 of them are 51 and above. When we look at sex distributions of the participants, it is seen that %20,2 of them are female and %79,8 of them are male.

Factor analysis was used in classification and presenting of data that collected for the survey; so an opportunity to observe whether the factors that had been determined during data collection were classified or not as in the literature research was found. At the same time interpreting of the factors in a concise and comprehensive way could be obtained.

KMO and Barlet tests were used in order to prove that whether the data were suitable for factor analysis and to prove the reliability of the results of the factor analysis. Principal Component Analysis was used as Extraction Method; and Varimax with Kaiser

Normalization was used as Rotation Method in factor analysis. Data which are related to these statistics are given in factor group analysis related to the tables.

### 2.2.1. Findings about Responsibility Levels of Businesses Related Their Stakeholders

It is seen that two natural groups are formed when responsibilities of the business towards groups that are given as shareholders of it are examined. According to this, the factor which is composed of the public, the environment that is used as activity area, the state, customers, and suppliers has been named as 'the exterior environment'; the group which is composed of shareholders and workers has been named as 'the interior environment'.

### 2.2.2. Findings about multidimensionality of social responsibility

To determine the factor structure of the social responsibility [this scale include 15-item], items were factor analyzed with the principal components method and the varimax factor rotation. Five factors emerged with eigenvalues greater than 1.0, and together, these factors explained a total of 82% of the variance. These items and their factor loadings are listed in Table 3.

The dimensions of social responsibility are explained by following five factors:

- **Common sense responsibilities:** Common sense responsibilities involve the voluntary activities of businesses that individuals of the society do not anticipate. Trainings and sponsorship activities devoted to the public or workers of the business can be given as examples to the common sense responsibilities.

Table 2. Business Responsibility Levels Related Their Stakeholders

Factors components and Factors labels	Mean	Std. Deviation	Factor Loadings
<b>Factor 1: The External Environment</b>	<b>3,50</b>	<b>1,30</b>	
6. Public	3,27	1,32	0,79
4. The environment that is used as activity area	3,44	1,25	0,76
5. State	3,61	1,31	0,70
1. Customers	4,05	1,31	0,56
7. Suppliers	3,14	1,32	0,48
<b>Factor 2: The Internal Environment</b>	<b>3,96</b>	<b>1,12</b>	
2. Shareholders	3,98	1,12	0,85
3. Workers	3,95	1,11	0,76
Factor 1: Eigenvalues: 3,77; % of Variance: 34,98; Cumulative %: 34,98			
Factor 2: 2,80; 23,54; <b>58,52</b>			

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. A Rotation converged in 3 iterations. KMO: 0,78; cronebach alpha: 0,79

- **Ethic responsibilities:** Ethic responsibilities involve behaviors and activities that individuals of the society expect from the business. In addition to that, unconditional satisfaction of the customer, not being misleading in ads, not advertising directed to children, being respectful to the family life, taking various measures for workers' health; for example, behaviors such as campaigns for giving up smoking, being sensitive against the sexism can be accepted as ethic responsibilities.

- **Legal responsibilities:** Businesses should obey the actions that they should do and the actions that they mustn't do. Because laws aim to enhance the quality of high level social life by aiming to make a society a better place to live

- **Economical responsibilities:** Businesses are economic units. They have the responsibility of producing properties and services that the society needs, and keeping the profits of the partners at the highest level. It is generally accepted that basic objectives in the objective system of the business are economical objectives. In that sense post-economic objectives can be

taken into consideration just after economic objectives are realized at a certain level.

- **Responsibilities to workforce:** Dimesions of Social responsibility are oresented in Table 3.

### 2.2.3. Findings About the causesreason of employees' immoral attitudes

To determine the factor structure of the reason of employees' immoral attitudes [this scale include 9-item] items were factor analyzed with the principal components method and the varimax factor rotation. Five factors emerged with Eigenvalues greater than 1.0, and together, these factors explained a total of 63,81 % of the variance. The coefficient alpha for these items was 0,74. These items and their factor loadings are listed in Table 4.

Intensives roots to immoral attitudes are given in table 4. In addition to According to :

36. Tax evasion.

41. Violating the laws and arrangements related to health and safety.

34. Doing or having the employee do

Table 3. Dimensions of Social responsibility

Factors components and Factors labels	Me an	S. D.	Fact or Load ings
<b>Factor 1: Responsibility to Workers</b>	3,92	1,24	
17. Fulfilling the requirements in order to increase the pleasure of the workers and protecting their rights.	3,80	1,31	<b>0,79</b>
18. Forming and protecting work safety standards.	4,14	1,19	<b>0,79</b>
19. Putting forward the positive action plans that are based on critical criterions to improve the wages and similar benefits of workers and to promote them.	3,81	1,23	<b>0,70</b>
<b>Factor 2: Ethical Responsibilities</b>	4,28	1,15	
12. A business which wants to arouse a positive image in front of society should prove by its treatments that it acts in a socially responsible manner.	4,34	1,10	<b>0,76</b>
10. Administrators should take into consideration not only the economical cost and profits but also the social costs.	4,43	1,07	<b>0,73</b>
11. Long term successes of businesses are greatly depended on its taking into consideration the benefits of the society.	4,05	1,28	<b>0,67</b>
13. Understanding of social responsibility has the business make profit in long term.	4,31	1,13	<b>0,62</b>
<b>Factor 3: Common sense Responsibilities</b>	3,39	1,30	
21. Businesses should take into consideration the civilian community associations and their environments.	3,26	1,26	<b>0,77</b>
22. Businesses should support social projects and contribute to social funds.	3,13	1,35	<b>0,72</b>
20. Businesses should show respect the socio-cultural norms of the country in which they are in activity and they should behave respectfully to different life styles.	3,78	1,30	<b>0,69</b>
<b>Factor 4: Responsibility to Natural Environment</b>	3,80	1,25	
14. Being an effective user of energy and natural sources.	3,73	1,31	<b>0,81</b>
16. Optimising its profit in long term.	3,67	1,21	<b>0,71</b>
15. Investigating environmental effects of their use of advanced technologies and taking necessary precautions to them.	4,00	1,24	<b>0,60</b>
<b>Factor 5: Legal Responsibility</b>	3,50	1,45	
9. Businesses accept that they have to struggle with pollution problems due to social pressures.	3,75	1,45	<b>0,84</b>
8. Businesses accept that they have to struggle with pollution problems due to legal obligation.	3,26	1,45	<b>0,83</b>
Eigenvalues; % of Variance; Cumulative %			
Factor 1:	2,26	25,08	25,08
Factor 2:	2,15	21,33	46,41
Factor 3:	2,00	15,37	61,78
Factor 4:	1,80	11,02	72,8
Factor 5:	1,49	9,92	82,72

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a Rotation converged in 6 iterations. Croanbach alpha; 0, 83; KMO: 0,85.

Table 4. Incentive Roots to Immoral Attitudes

	Mean	S.D.	Factor Loadings
<b>Factor 1: Gaining power and prestige</b>	2,79	1,30	
29. Ideological partisanism.	2,66	1,28	<b>0,73</b>
28. Gaining personal power.	2,81	1,30	<b>0,67</b>
27. Not to be able to hurt his friends.	2,68	1,28	<b>0,63</b>
30. Providing benefit for himself and for people that close to him.	2,99	1,33	<b>0,59</b>
<b>Factor 2: Corruption in social values</b>	3,44	1,41	
26. Greed.	3,41	1,36	<b>0,75</b>
31. Misuse of authority by important people in the society.	3,53	1,46	<b>0,69</b>
23. Economical problems.	3,39	1,42	<b>0,63</b>
<b>Factor 3: Unawareness</b>	2,55	1,29	
24. Good intentions and sentimentality.	2,59	1,33	<b>0,83</b>
25. Not to know the laws, the rules and the policies.	2,51	1,25	<b>0,61</b>
	Eigenvalues	% of Variance	Cumulative %
Factor 1:	1,91	24,21	24,21
Factor 2:	1,50	21,68	45,89
Factor 3:	1,25	17,92	63,81

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a Rotation converged in 4 iterations. Cronbach alpha: 0, 74; KMO: 0, 82

personal works that are not related to the duty in work hours.

39. Employees' telling lies to managers.

35. Prolonging the feasible time of a duty or a project unnecessarily.

40. Managers' telling lies to workers.

33. Using physical sources [material, tool, equipment, etc.] of the business for personal purposes.

42. Getting secret information's about the rivals from illegal means.

38. Employees' stealing.

32. Leaking secret information's of a firm that public doesn't know and in the light of those information's buying and selling the lots of the firm..

37. Workers' suffering sexual harassment.

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.

a Rotation converged in 4 iterations. cronbach alpha : 0.90; KMO : 0.91

**2.2.4. Findings Related to the reflections of quality in ethics context**

To determine the factor structure of the topics related quality in ethics context [this scale include 14-item], items were factor analyzed with the principal components method and the varimax factor rotation. Four factors emerged with eigenvalues greater than 1.0, and together, these factors explained a total of 74% of the variance. The coefficient alpha for these items was .85. These items and their factor loadings are listed in Table 5.

After the fulfilled the analysis on data about business ethics and its reflection on management related, the business ethics issues is categorized in show below:

**- The scope of social responsibility**

- o External Environment
- o Internal Environment

Table 5. Reflections of quality in ethics context

	Me an	S. D.	Factor Loadings		
<b>Factor 1: Human-focused administration</b>	4,5 4	0, 95			
46. In order to enhance the quality of workforce of the workers, education works should be done.	4,5 7	0, 94	<b>0,79</b>		
51. The consumer should be informed about all the features [not only good features but also bad features] of the product.	4,4 6	1, 03	<b>0,72</b>		
45. Customers' choices and reliability of the product should be paid attention for the quality.	4,5 0	0, 99	<b>0,72</b>		
56. The manager and the personnel should have ethical values for the quality of administration.	4,5 8	0, 99	<b>0,62</b>		
55. Working conditions should be improved for quality.	4,6 1	0, 82	<b>0,57</b>		
<b>Factor 2: Social Responsibility</b>	<b>4,1 9</b>	<b>1, 02</b>			
47. A budget should be created in order to contribute to protect and to improve the natural environment.	4,0 7	1, 02	<b>0,74</b>		
50. A budget should be created for education, health and cultural activities in order to improve the life quality of the society.	4,2 1	1, 08	<b>0,72</b>		
49. The life quality of the society should be enhanced by enhancing the profitability of the investment.	4,3 6	0, 99	<b>0,64</b>		
54. The business should set up equilibrium dependent on the quality understanding by its economical activities between the social and ethical components.	4,2 2	0, 94	<b>0,62</b>		
48. It should enhance the life quality of the partners by protecting their rights.	4,1 0	1, 06	<b>0,56</b>		
<b>Factor 3: Improving the conditions of the business life</b>	4,3 4	1, 07			
43. Products of good quality can only be produced in working conditions that workers are happy in them.	4,3 5	1, 10	<b>0,86</b>		
44. Quality cannot be attained without supplying internal customer satisfaction.	4,3 1	1, 05	<b>0,68</b>		
<b>Factor 4 : Respect to consumer rights</b>	2,7 6	1, 56			
53. If it is necessary, the product should be promoted by holding the costumer to a message bombardment.	2,1 8	1, 70	<b>0,82</b>		
52. The consumer should be made to spend his future earnings on our products by our credit-usable sales.	3,3 3	1, 43	<b>0,73</b>		
Eigenvalues	% of Variance	Cumulative %	Eigenvalues	% of Variance	Cumulative %
Factor 1: 3,03	26,68	26,68	Factor 2: 2,65	21,91	48,59
Factor 3: 1,76	14,55	63,14	Factor 4 1,33	11,47	74,61

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a Rotation converged in 6 iterations. cronbach alpha : 0,85; KMO : 0,88

**- Multidimensionality of social responsibility**

- o Responsibility to employees
- o Contributing to the economical improvement of the society
- o Doing social and cultural activities

- o Responsibility to natural environment and ecological environment
- o Legal responsibility

**- The reasons of employees' immoral attitudes**

- o Gaining power and prestige

- o Erosion in social values
- o Unawareness

**- The topics related quality in ethics context**

- o Human-focused administration
- o Social responsibility
- o Improving the conditions of business life
- o Respect to consumer rights

At the end correlations between the categorized factors on business ethics and some demographic variables is investigated. According to results of correlation analysis is shown positive correlation between education and erosion in social values, doing social and cultural activities, responsibility to natural and ecological environment, legal responsibility. The correlation between education and social responsibility is negative. The correlations between some demographic variables and business ethics issues are presented in Table 6.

### **2.3. Evaluations Findings of the Research**

Answers that are given by the managers about the role of the social responsibility apprehension on the settlement of the quality fact are positive. For example, employee happiness is accepted as high level in quality reflections related questions. In this idea, which we can define as production of products of good quality and services cannot happen without supplying employee satisfaction, employees are also accepted as one part of the social responsibility. Because of that, about the employees, their rights should be protected and necessary means should be supplied in order to have them work more productively. This is needed for producing products of good quality and

services. In addition to these, costs are going to be reduced by enhancing the output of the employees.

Managers very agree about the idea that without taking customers' choices into consideration, quality cannot occur. Because in order to have the produced products or services demanded by the society, these products or services should meet consumers' needs sufficiently. Otherwise the demand for produced products or services will lessen or will disappear and the business will not be a part of the society anymore. Being able to compete in highly-competing sectors is not only related to the quality of the product or service but also related to the quality of the rival products and services. Because the customer will go to the firm that he is more pleased, and if the firm is able to change by following the changing strategy and if it is increasing the customer satisfaction by taking different customer choices into consideration, it means that it is able to carry out its responsibility to the society in that frame by producing products and services of good quality.

There is a direct relationship between enhancing the workforce quality and the quality of produced products and services. Workforce quality can only be enhanced by means of training. This training can be supplied by training programs from outside of the firm besides having experience in it. Training of workmen is a necessity of social responsibility, because the business is a part of society and each value that it adds to the society has a sense. Because of that even the workman has not left the firm, the value that he constitutes in another firm will be presented to the same society.

Showing respect to the environment which is an idea that has a special place in the social responsibilities of the businesses

Table 6. The correlations between some demographic variables and business ethics issues

	Job Position	Education	Age	Gender
<b>The scope of social responsibility</b>				
1. External Environment	0,001	0,116	0,018	0,061
2. Internal Environment	0,062	0,027	0,132	-0,050
<b>Multidimensionality of social responsibility</b>				
1. Responsibility to employees	0,016	0,004	0,098	-0,058
2. Contributing to the economical improvement of the society	0,053	0,071	0,140*	-0,157*
3. Doing social and cultural activities	-0,015	0,141*	0,193**	-0,052
4. Responsibility to natural and ecological environment	0,069	0,149*	0,094	0,035
5. Legal responsibility	-0,002	0,160*	0,050	-0,061
<b>The reasons of employees' immoral attitudes</b>				
1. Gaining power and prestige	0,083	0,072	-0,075	-0,067
2. Erosion in social values	0,008	0,154*	0,037	0,017
3. Unawareness	0,017	-0,015	0,074	0,088
<b>The topics related quality in ethics context</b>				
1. Human-focused administration	0,002	-0,055	0,080	-0,138
2. Social responsibility	-0,050	-0,155*	0,136	-0,054
3. Improving the conditions of business life	-0,051	-0,059	0,089	0,034
4. Respect to consumer rights	-0,160*	-0,003	-0,098	0,051

\*\* Correlation is significant at the 0.01 level [2-tailed].

\* Correlation is significant at the 0.05 level [2-tailed].

has been showing an increasing tendency in recent years. Environment consciousness that is increasing among the environmentalist groups and businesses has a tendency to turn into cooperation. There is a relationship between the environment quality fact and the business management. Businesses are not merely responsible from their areas in terms of geography. For example, they are also responsible from the air, seas, lakes, rivers that they shouldn't pollute.

Managers highly agree with the idea that 'Life quality of the society should be enhanced by managing the investments in a profitable way.' Life quality, in addition to being the satisfaction of the society and the

individuals and the intersection of social relationships with them, from a point is the capacity of satisfaction and happiness, and it expresses a common dimension whose quality is determined by the expressions of life and its sub-fields. Making the investments profitable is not only an economical but also a social responsibility of the businesses. Managers highly agree with the idea that 'Expenses should be made for education, health and art activities which enhance the life quality of the society.' In the 21st century, development level of the countries are measured by measuring of the life quality related to providing of psycho-social and economical prosperity and continuing of them in a balanced way, not by

economical or military power. Development, by its most extensive meaning, explains the improvement of the life quality. Human focused dimensions of the industrializations and development whose final aim is to provide a long, healthy and satisfactory life to individuals is based on essentials such as increase in the expectation of the average life-span, literacy ratio, covering basic needs, profession, production, service, feeling satisfaction because of the opportunities and environment quality.

Managers slightly agree with the idea that 'Promotion should be done by holding the customer to a message bombardment and removing his will.' Promoting the products and services in a misleading way is incongruous with the social responsibility apprehension. At the same time, guiding children and young people to buy as a result of psychological pressure on them, moreover by affecting the subconscious of the adults' involuntary motivation of them to buy are contradictory behaviors to social responsibility apprehension. Besides promotions that are made by holding the consumer to a message bombardment and disregarding his will are contradictory to the social responsibility apprehension. It shows that managers who have answered the questionnaire have adopted the quality fact and the social responsibility apprehension.

Managers highly agree with the idea that the business should be made to establish equilibrium between social and ethical components by its economical activities. Ethical values of the society should be taken into consideration while the business is materializing its economical activities. Business should carry on its activities by taking the possibility that it contradicts with its benefits into consideration, and it should realize it as a necessity in the integration of

the quality fact. It shows that the managers who have answered the survey have adopted the quality fact as ideological and the social responsibility apprehension.

The managers highly agree with the idea that "In the work place qualified working conditions should be formed". One another component that makes the workers unhappy and unproductive is that the business does not take the necessary measures related to the workers' working conditions. It is necessary that the workers should not be worked in the conditions treating the workers' health, enough health officials should be kept according to the qualifications of the work, the insurances related to the health should be done, each kind of social securities should be taken and the necessary work place security measures should be taken.

The basic right of the employees is to work in healthy conditions and secure environments. To create such an environment is among the responsibilities of the managers. Despite this responsibility apprehension, it can be seen that the rate of work accidents and illnesses is great in practice. Researches carried out show that workers are exposed to numerous physical and psychological illnesses due to the working conditions. For instance, studies carried out show that 40% of the workers have had psychological problems.

### 3. CONCLUSION

Social responsibility is about the obligation of those, who are at the decision mechanisms of organizations, to make studies on the preservation and improvement of the social welfare as much as on the organizational benefits. Organizations' being involved in and perpetual in the pluralistic

societies of our time depends on their adoption of social responsibility and their fulfillment of the duties evaluated under this extent. Because of, in the societies, which has acquired a pluralistic quality, power relation has been changed and it is separated into various groups, which bear different benefits. As a result, every organization must be sensible to the expectations and demands of different groups, must avoid harming other sectors while being useful to a certain social sector as they are the requirements of social responsibility apprehension.

Social responsibility apprehension comes into existence via social demands and expectations. For this reason, one should maintain the communication channels with the environment of the organization open, make connection with the components which may be efficient in the constitutions of the environmental expectations and demands, evaluate the data acquired as a result of these relations, and should determine the studies which may be performed in the extent of social responsibility. Briefly, adopting social responsibility apprehension as a business policy, planning and executing studies on the base of these policies will bring incidental advantage in the processes of adaptation to the environment and competition to the organizations.

Businesses should evaluate the effect of their businesses on the society by taking business morality, expectations of internal and external environment, and laws into consideration. A business' blaming itself responsible for an unaccepted business or for a negative operation caused by itself is an accountable attitude regarding social perspectives. Society's being aware of these efforts is crucial for the advertisement and the image of the business.

For this reason, every business, targeting

activities in the national and, especially, international fields, must prepare and publish supervision reports. Constituting a strategic unit, which will observe social performance and moral effects; management resources of society, public, and other organizations, organizational activities and their having been informed about their would-be effects on the public, being sensitive for the ecological structure; contribution to the environmental and social health as much as to employees' safety and health; socio-cultural aid and contributions presented in local, national, and global extents; transmitting financial data to whom it may concern on time and accurately; the aim of producing / serving products and/or service of good quality; social marketing apprehension and supplying communication to the customers after sale; education opportunities supplied for the employees in and out of service; acceptable application of human resources and an effective career management, employment of groups to be protected are essential within an organization.

Despite there are different standpoints on its extents and contents, what cannot be denied basically from now on is that managers have ethical responsibilities for employees. In fact, these responsibilities of managers must be enlarged not only on including the period of employment, but also on the period of pre-employment [staff appointment]., and post-employment [sacking circumstances].

Except from education -yet without neglecting the importance of education- , further measures should be taken to build business morality. We may summarize the precautions to be taken for this matter as: textual ethical rules and codes on business morality must be formed in the business.

Organization must determine "ethical standards" on business morality and must follow these standards. Leaders and upper-administrators should act model ethical attitudes and practices to the employees of the organization.

Education on business morality must be provided for the employees. Legal regulations for business morality [such as contention program against tax evasion, contention against illegally employed workers, contention against unjust rivalry, consumer protection, etc.] should be formed. Associating the business morality has a major role in the prevention of both illegal and immoral behavior in the business. In this way, the subject will be able to be excluded from being formal and external, and will be integrated in the casual business life. While associating morality supplies necessary circumstances for formal guidance, it will also help employees with the behaviors related to moral extents.

Businesses have the right of making profit to make investments and improve their businesses, to create employment facilities and to make contribution to economy. Business administrators and workers should take these advices on business responsibilities into consideration; businesses should indicate what kind of responsibilities they might have; whether they have upper-level and well-qualified staff, organizational structure, and effective politics for the economic and social demands of society, consumers, purveyors, and allotment owners, or not; they should indicate what kind of changes they should make in the organizational structure of the business, employment policies, business acts and behavior on public politics and social matters.

When executions with regard to the standardization of social responsibilities are checked, it is seen that business acts and the regulations of ILO are not efficient enough in the improvement of working conditions in less-developed and developing countries. As a result, in our time, when civil initiatives and proactive approaches take a preliminary importance, above judicial regulations and controls, [as in the ISO standards and efforts of TQM in general] the necessity of the efforts, which foresees the voluntary participation of concerning sectors, has been understood.

Checking the answers given to the questionnaire in the research, it is seen that businesses, which hold social responsibility ideationally, form the majority. However, child workers, social security of the employee, verbal rights of the employee, environmental sensitivity, consumer rights, producing and serving well-qualified products, how deeply it is imposed to be responsible for the customers, working staff, and society in our country are matters of controversy.

## References

1. T. Akgemci, A.Çelik, S.Özbilen, "General Review of The Concept of Social Audit". <http://www.sbe.deu.edu.tr/Yayinlar/dergi/dergi03/etik.htm>. 2004 ("Sosyal Denetim Kavram?na Genel Bir Yaklasim ")
2. C. Aktan, "Business Ethics and Social Responsibility" . [http://www.canaktan.org/canaktan\\_personal/canaktan-arastirmalari/toplam-ahlak/aktan-is-ahlaki.pdf](http://www.canaktan.org/canaktan_personal/canaktan-arastirmalari/toplam-ahlak/aktan-is-ahlaki.pdf). 2004 ("Is Ahlaki ve Sosyal Sorumluluk Kavrami")
3. M. Aydemir, "Social Responsibility 8000", <http://www.sbe.deu.edu.tr/Yayinlar/dergi/dergi0>

- 3/sa%208000.htm. 2004. ("Sosyal Sorumluluk 8000")
4. Ü. Berkman, "Social Responsibility, Business Ethics and its Near Future", <http://www.kho.edu.tr/yayinlar/bilimdergisi/bilimder/doc/1999-2/bilder5.doc>. 2004. ("Sosyal Sorumluluk, İş Ahlakı Gelişimi ve Yakın Geleceği")
5. A. Biber, "Social Responsibility As Politics of Public Relations", <http://www.ilet.gazi.edu.tr/iletisimdergisi/13-2002-Guz/7.doc>. 2004 ("Bir Halkla İlişkiler Politikası? Olarak Sosyal Sorumluluk Anlayışı")
6. A. Halici, " Social Responsibility Strategies in Business ", <Http://Iktisat.Uludag.Edu.Tr/Dergi/9/09-Ali/Ali.Htm>. 2004 ("İşletmelerde Sosyal Sorumluluk Stratejileri")
7. R. Karalar, at all., Introduction To Business: Anadolu University Pub. 2001 (Genel İşletme, Eskişehir: Anadolu Üniversitesi Yayını.)
8. F. Peltekoglu, " Social Responsibility and Public Relations", Marmara University, Journal Communication Faculty, . İletişim Fakültesi Dergisi, No: 2, pp. 179-182. 1993. (Halkla İlişkiler ve Sosyal Sorumluluk", . İletişim Fakültesi Dergisi, Sayı 2, ss.179-182.)
9. Z. Sabuncuoglu and T. Tokol. Business, Bursa: Ezgi Pub. 2001. (İşletme, Bursa: Ezgi Yayınları)
10. Y. Sucu and A. Degirmendereli, " Managemet and ethics". 11. International Management and Organization Congress. Ankara, Pp. 281-296. 2003. ("Yönetim ve Etik". 11. Ulusal Yönetim ve Organizasyon Kongresi Ankara, ss. 281-296.)
11. B. Tenekecioglu, " The Social Responsibility of Business ", Eskişehir Economics, Administrative and Commercial Sciences Academics Journal, No: 13, pp. 47-51. 1977. ("İşletmelerin Sosyal Sorumlulukları?", Eskişehir İktisadi ve İdari Ticari Bilimler Akademisi Dergisi, Sayı 13, ss. 47-51. 1977)
12. Ö. Torlak ve S. Özdemir, "The Research about the Mentality of Managers of SME's on Social Responsibility and Business", 11. International Management and Organization Congress. Ankara, Uyum Ajans. Pp. 145-158. 2003. Ankara: 2003 ("Küçük ve Orta Ölçekli İşletme Yöneticilerinin İş Ahlakı ve Sosyal Sorumluluk Anlayışları Üzerine Bir Alan Araştırması", 11. Ulusal Yönetim ve Organizasyon Kongresi ss.145-158. Ankara: 2003)
13. R. Yurtseven, "Business Ethics in Management", 8. International Management and Organization Congress, Nevşehir. 2000. ("İşletme Yönetiminde Etik", 8. Ulusal Yönetim ve Organizasyon Kongresi Bildiriler Kitabı, Nevşehir.2000)
14. O. Sevilengül, Genereal Accounting, (4.Edition). Ankara: Lazer Pub. 1995. (Genel Muhasebe, (4.Baskı). Ankara: Lazer Ofset. 1995.)
15. H. Can, Organisations and Management, Ankara: Siyasal Pub. 2002. (Organizasyon ve Yönetim, Ankara: Siyasal Kitabevi. 2002.)

**Appendix 1:**

Correlations	Mean	St d. Dev.	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Multidimensionality of social responsibility</b>															
1. Responsibility to employees	3,91	1,04	1,00												
2. Contributing to the economical improvement of the society	4,28	0,83	0,38 †	1,00											
3. Doing social and cultural activities	3,39	1,02	0,49 †	0,32 †	1,00										
4. Responsibility to natural and ecological environment	3,80	0,98	0,50 †	0,29 †	0,41 †	1,00									
5. Legal responsibility	3,50	1,25	0,13	0,19 †	0,21 †	0,21 †	1,00								
<b>The reason of employees' immoral attitudes</b>															
6. Gaining power and prestige	2,79	0,88	-0,12	-0,08	-0,07	-0,06	-0,09	1,00							
7. Corruption in social values	3,44	1,00	0,03	-0,01	0,01	-0,06	-0,04	0,26 †	1,00						
8. Unawareness	2,55	1,01	0,19 †	0,16 *	-0,10	-0,12	0,08	0,32 †	0,16 *	1,00					
<b>The quality topics in ethics context</b>															
9. Human-focused administration	4,54	0,74	0,28 †	0,44 †	0,16 *	0,23 †	0,10	-0,10	0,09	-0,11	1,00				
10. Social responsibility	4,19	0,73	0,27 †	0,39 †	0,17 *	0,23 †	0,03	-0,06	0,11	-0,06	0,65 †	1,00			
11. Improving the conditions of business life	4,32	0,92	0,16 *	0,33 †	0,13	0,13	0,06	-0,05	0,10	-0,05	0,52 †	0,42 †	1,00		
12. Respect to consumer rights	2,76	1,24	0,09	-0,08	0,03	0,16 *	0,00	0,02	-0,12	0,03	0,05	0,05	0,07	1,00	
<b>The scope of social responsibility</b>															
13. External Environment	3,50	0,87	0,07	0,24 †	0,20 †	0,10	-0,05	0,00	-0,03	0,11	0,15 *	0,21 †	0,12	-0,07	1,00
14. Internal Environment	3,97	0,92	0,16 *	0,36 †	0,17 *	0,13	-0,13	-0,02	0,14	0,02	0,40 †	0,38 †	0,24 †	-0,06	0,27 †

† Correlation is significant at the 0.01 level [2-tailed].

\* Correlation is significant at the 0.05 level [2-tailed].