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The research of sustainable development and social responsibility in SMEs: Sample of Turkey¹

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Abstract

Transition from industrial society to knowledge society brought some changes along. With the transition to New World order, besides priority to organization profits also participated in community-related responsibilities. Social responsibility starting in 1950s, has gained a momentum given even higher level of care by globalization. As well as profit-oriented approach for organizations, social responsibility as a framework concept containing tasks for community is becoming an obligation, not a choice. And sustainable development is considered to be a concept containing economic development, social development and environmental control. In this context, social responsibility element effectuates one of the pre-conditions of sustainable development. SMEs occupy a rate as high as 99% of organizations in Turkey. For sustainable development, considering proportional size, SMEs have to advance their social responsibility level as well as coping with financial difficulties. The study, in this context, both reveals the theoretical dimension and the views of managers in SMEs operating in Konya province of Turkey, about sustainable development and social responsibilities with an empirical research.

Keywords: Sustainable development; social responsibility; SMEs.

Introduction

Sustainable development according to World Commission on Environment and Development (1987) represents the comprehensive and critical model of development shaped by the integration of economic development, social development and environmental development (Vargas, 2000: 377). Sustainable development, taking the next generations into consideration, is

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widely used to describe objectives, activities and human behaviours with respect to the environment interactively (Campagna, 2006: 3).

Academics think about corporate social responsibility since 1950s and draw attention to two aspects (Golob & Bartlett, 2007: 1). The primary purpose of them is to respond the demands of related groups such as employees, vendors, suppliers, local communities and country people. Secondly, the scope of CSR, pointing out the importance of institutions in a narrow sense is gone beyond the borders and expanded to cover complex issues such as unemployment, racial discrimination, pollution, noise and degradation of the cities, poverty and social welfare (Holmqvist, 2009: 68).

1. Sustainable development concept

Sustainability is one of the essentially dynamic, uncertain and attractive concepts in recent years (Mog, 2004: 2139). According to World Commission on Environment and Development (1987), Sustainable development represents the comprehensive and critical model of development shaped by the integration of economic development, social development and environmental development (Vargas, 2000: 377). Sustainable development, taking the next generations into consideration, is widely used to describe objectives, activities and human behaviours with respect to the environment interactively (Campagna, 2006: 3).

If the sustainable development is tried to be analysed, according to linguistic logic, it is a result of masking synonym of continued progress. Sustainable and development terms are a positive comment of both (Schellnhuber & Wenzel, 1998: 48). With respect to this, most of the specialists believe that in underdeveloped countries, sustainable development can be provided as long as the population growth is slowed. Also, improvements are needed in medical treatments, education, increasing freedom and placing emphasize on women rights (Chiras, 2006: 582).

Besides, most of the environmental problems are related to business conditions and industrial developments. Because of increasing environmental awareness of environmentalist, it becomes more and more complicated day by day (Staniskis, 2007: 3). For instance, in underdeveloped countries, sustainable development can be achieved in trade and agriculture. Energy, water, waste export, housing, transportation demands have to be developed through protecting natural systems and regarding this some regulations should be made (Chiras, 2006: 582).

As the debates on sustainability increases, the situation can not be defined as the protection of heritage. As well as, conserving the heritage, it comprases ecosystems or relict and unreplaced sources (Brimblecombe, 2007: 107). World's shared resources, especially atmosphere, oceans and

ecosystems can be managed on the basis of agreed objectives and solutions. This common goal turns into sustainable success if it is shared by all the nations, but, if we are not successful, the world we live in becomes a threat for all of us (Beazley, 1993: 148).

1.1. Changing climates

Sustainable development requires to be carefully observed in terms of ecological development and economic cooperation problems in such a surrounding global economic crisis environment as well as on the global scale so as on the regional (Ivanovic, Golusin, & Dodic, 2009: 2087).

Historical analysis, as a result of global warming, indicates that widespread disasters more severe than El Nino Hurricane, social deterioration and disorders will appear. The studies on El Nino Hurricane include the negative effects of climate changes. Moreover climate experts emphasizes that global climate changes can mostly cause such hurricanes (McMichael, 2001: 295)

Therefore, countries under the Kyoto Protocol, with liabilities at their signature, have to fulfill their primary obligation by limiting and reducing the emission of greenhouse gases (GHG) (Karakosta, Doukas, & Psarras, 2009: 77). Whereas, most of the countries promise to fulfill these obligations but some countries, such as USA, China and India, causing the bad effects of green gases, prefer to stay out of this process (Gilpin, 2000: 237).

1.2. Environmental fears

Environmental pollution is one of the main problems of all nations (Omer, 2008: 2278). Environmental fears can be classified in three groups (Fisunoğlu, 2007: 162): a) Rapid consumption of natural resources, b) Food problem associated with the population growth and c) Air, water and soil pollution. Besides, sustainable energy is widely defined in literature as energy efficiency, reliability and its effects to environment (Alanne & Saari, 2006: 550). In early days of industrial development in modern society, energy sources have been abundant. In today's world, energy sources are exhausted rapidly depending on strong technological developments (Afgan, Gobaisi, Carvalho, & Cumo, 2008: 237). Today's global world focuses on using the rapidly exhausting energy sources as long as possible. Many governments and societies have begun to focus on exhausting energy sources in earnings and responsibility scope subject with precise (Streimikiene, Simanaviciene, & Kovaliov, 2009: 813).

1.3. Results

The results for sustainable development can be given in some points (Barrow, 2005: 159): a) Sustainable development, regardless of being rural or not, emphasizes effectively on waste and pollutions as well as inputs. Sustainable city development emerges as a goal, but success is still very limited. b) Water supply and waste water transformation are the urgent problems to be solved. Energy, transportation and housing are the prior problems of future to be solved. c) Pollution management needs ethical principles in addition to legal regulations, auditing and application. Adaptation to principles and proactive approach change are still going on. d) Most of the pollution and waste management situations are global. Solutions and controls needs the cooperation of both developed and developing countries requires and using the financial resources.

2. Social responsibility

As there is an increase in recent researches on social responsibility expectations in working life in the community and corporate social responsibility, it shows that in order to explain, evaluate and improve social responsibility practises, a variety of instruments are needed (Golob & Bartlett, 2007: 1). Starting in 1950s, studies on social responsibility gains an increase in 1970s, continues in 1990s and still continues to increase in 2000s. Likewise, the reports on social and environmental materials has increased from past to today (Holmqvist, 2009: 68).

2.1. Corporate social responsibility: Concepts and evolution

Corporate Social Responsibility (CSR) can be defined as the voluntary commitment of a company to contribute social and environmental goals (Lynes & Andrachuk, 2008: 378). CSR is a term encompassing the economic, legal, ethic and discretionary expectations of the organizations owned by society at a given point in time (Ciliberti, Pontrandolfo, & Scozzi, 2008: 88). CSR, even further the parties associated with the firm and brought under provisions by law, can be defined widely to make some social good things actions (Henderson, 2007: 229).

CSR, as its recognized format, includes economic, social, environment-related institutions responsibility concepts. In matters of economic responsibility, within the framework of corporate responsibility three different situations can be highlighted: (1) financial performance, (2) long-term perspective, (3) economic impact. In terms of social responsibility, it includes equality within the organization, international equity and internal and external social improvements. In terms of

environmental responsibility, it covers resources, emissions, environmental hazards and/or risk. Also, shareholders and stakeholders, requires being transparent (Steurer & Konrad, 2009: 26–30).

CSR typically includes the following mandatory elements (Barraclough & Morrow, 2008: 1785–1786): a) Organizations (e.g., employees, customers, shareholders, suppliers), b) Communities (e.g., local communities, special interest groups), c) Organizers (local governments, regulatory systems) and d) Media. Besides, CSR is generally made current issue by senior management or the managers on corporate web sites, and most of them are published in annual report by the institutions. CSR emphasizes ethical values, environment, health, security and external relations management (Barron, 2008: 268).

2.2. SA8000 and social responsible investing

SA800, is a management system and behaviour code composition standart as well as caring for the performance terms and system conditions. On October 1997, developed by CEPAA: The Council on Economic Priorities Accreditation Agency, SA8000 is the first moral standart in addition to being accepted by countries commonly (Doğan, 2008: 530).

Social Responsibility Investment (SRI) is used to describe generally good things such as better environment, social and/or ethical standards from the point of investors and capital managers. According to the report of Social Investment Forum in 2006, SRI has increased from 1995 to 2005 from 12 billion dollars to 179 billion dollars (Linthicum, Reitenga, & Sanchez, 2009: 3).

2.3. Positive results of CSR

The hardness in practising the CSR is the result of having difficulty in describing the term. The difficulty is large value of private entrepreneurs competition, selfish or unselfish manner exploitation of other people to be responsible for their own actions. They can do best things if they cover their own expenses (Friedman, 2000: 235). However, in the framework of social responsibility, stakeholder responsibility, it includes local governments, shareholders, governments, workers and consumers that it is again a gain for the stakeholder responsibility. Figure 1 suggests these relations (Schwartz & Gibb, 1999: 104):

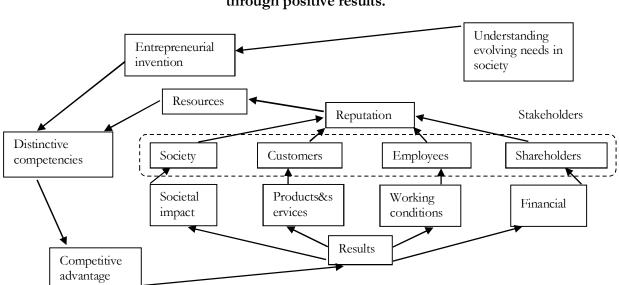


Figure 1. If the corporate responsibility is perceived as its own idea, company can come through positive results.

Source: Schwartz, P., & Gibb, B. (1999). When good companies do bad things, Canada: John Wiley&Sons, Inc. p. 104.

2.4. Going beyond the social responsibility

One important fact of social responsibility is to stimulate the social responsibility behaviours and to improve the respond faster and reactionary attitude. William C. Frederick explains this as the response of the institution to social pressures. Institution's social awareness, in social status management, should be put into social sensitivity strategic planning and be a part of the planning, instead of being a reaction to specific crisis (Boatright, 2000: 342).

3. Methodology

The purpose of this study is to investigate the sustainable development in the SMEs operating in Konya province of Turkey in four dimensions; economic, social, environmental and process-system features in terms of severity and effects level. Besides, related to sustainable development, social responsibility requirements, the importance and level of stakeholders and the impact degree of company are aimed to be searched.

3.1. Measure

In this researh, questionnaire consisted of Steurer & Konrad's (2009) paper. Questionnaire's dimensions: 1. *Economic sustainability* (to perform in a way that enables the company to continue for an indefinite time). Subdimensions of economic sustainability: Financial performance, long-term perspective and economic impact. 2. *Social sustainability* (to contribute to the social well-being of the society and individuals). Subdimensions of social sustainability: Equity within a corporation, international equity, internal social improvements and external social improvements. 3. *Environmental sustainability* (to maintain natural capital to a certain i.e. paradigm-specific degree). Subdimensions of environmental sustainability: Resources, emissions and environmental damages and risks. 4. *Process and system features* (to follow a certain process when implementing sustainable development). Subdimensions of process and system features: Transparency and participation, reflexivity and integration of dimensions *economic* sustainability and *environmental* sustainability (Steurer & Konrad, 2009: 34; <u>http://www.sustainability</u>. at/pdf/CSR-CEE_Survey_Questionnaire.pdf).

In this research survey questions are created by the help of Steurer & Konrad's article (2009). Economical sustainability means the continuity of the institution during a unspecified time and is comprised of financial performance, long-term perspective and economic impact. Social sustainability expresses the contribution of the continuity of the good form of individual and community and is comprised of equality in institution, international equality and subscales of other internal social improvements and other external social improvements. Environmental sustainability means the protection of natural capital and is comprised of the subscales of sources, emissions and environmental damages and risks. Final size of the process and system properties means the following of the process which monitors the sustainable development and is comprised of transparency- association, cycle, integration dimension of the economic sustainability and environmental sustainability (Steurer & Konrad, 2009: 34; <u>http://www.sustainability.</u> at/pdf/CSR-CEE_Survey_Questionnaire. pdf).

In the second dimension of the research the main objective of stakeholder table is the classification of the most important stakeholder category from company perspective. Stakeholder table is classified into capital providers, other internal stakeholders, other external stakeholders, civil society stakeholders (not organized), civil society stakeholders (organized) (http://www.sustainability. at/pdf/CSR-CEE_Survey_Questionnaire. pdf).

It is asked from SME managers that they must mark the degree of importance and influence of the variables for their companies which given in the stakeholders table about sustainable development and social responsibility. Accordingly it is asked that participants must mark the degree of importance (0: no importance, 1: low importance, 2: medium importance, 3: high importance) and the degree of influence (-2: influence decreased significantly, -1: influence decreased slightly, 0: no change in influence, 1: influence increased slightly, 2: influence increased significantly) for company.

3.2. Characteristics of sample

The study includes the SMEs (in accordance with the European Union definition, annually employing less than 250 people) in Konya province. Deciding the sample, having an important place in their sector in terms of annual sales revenue is considered and managers from four different sectors are decided. The datas related to sample are shown in Table 1.

Characteristics	Frequency	%	Characteristics	Frequency	%	Characteristics	Frequency	%
The name of Factory			The number of employees at work			The number of years at work		
A factory	11	13.6	110	55	67.9	1–5 year	27	33.3
B factory	9	11.1	200	6	7.4	6–10 year	34	42.0
C factory	6	7.4	240	9	11.1	11–15 year	15	18.5
D factory	55	67.9	245	11	13.6	16–20 year	5	6.2
Education level of sample			Marital Status			Management levels		
Primary school	13	16	Married	76	93.8	Top level (CEO)	4	4.9
High school	3	3.7	Single	5	6.2	Middle level	24	29.6
College education	33	40.7				Bottom level	53	65.4
Bachelors degree	26	32.1	Age			Sector		
Master's degree or PhD	6	7.4	26–33	34	42.0	Food industry	11	13.6
Gender			34-41	33	40.7	Automotive industry	9	11.1
Male	74	91.4	4249	14	17.3	Construction industry	6	7.4
Female	7	8.6	Total	81	100.0	Plastics industry	55	67.9

Table 1. Characteristics of sample

As shown in Table 1 participants consist of 81 upper-level, middle-level and lower-level managers from 4 different sectors (food, automotive, construction and plastics industry) Most of

the participants are college educated (40.7%), married (93.8%), male (91.4%), 26–33 age ranged (42%), in lower level management positions (65.4%), in the study period of 6–10 years (42%). The establishment of the participants is the largest part because of the number of workers with 110 workers (67.9%).

4. Results

The percentage distributions of sustainable development are given respectively in Table 2.

		Importance				Change of influence				
			0 1	2 3		-2 -1 0 1 2				
		0	1	2	3	-2	-1	0	1	2
Economic sustainability	Percent %	-	-	65.4	34.6	-	1.2	50.6	32.1	16.0
	Frequency	-	-	53	28	-	1	41	26	13
Financial performance	%	-	3.7	46.9	49.4	-	17.3	21.0	43.2	18.5
	Frequency	-	3	38	40	-	14	17	35	15
Long-term perspective (>5 y)	%	-	3.7	43.2	53.1	1.2	11.1	18.5	51.9	17.3
	Frequency	-	3	35	43	1	9	15	42	14
Economic impact	%	-	11.1	40.7	48.1	-	12.3	30.9	37.0	19.8
	Frequency	-	9	33	39	-	10	25	30	16
Social sustainability	%	1.2	6.2	51.9	40.7	2.5	14.8	29.6	32.1	21.0
	Frequency	1	5	42	33	2	12	24	26	17
Equity within a corporation	%	-	13.6	38.3	48.1	-	21.0	28.4	35.8	14.8
	Frequency	-	11	31	39	-	17	23	29	12
International equity	%	-	7.4	48.1	44.4	2.5	12.3	30.9	38.3	16.0
	Frequency	-	6	39	36	2	10	25	31	13
Other internal social improvement	ents %	1.2	6.2	43.2	49.4	-	18.5	24.7	33.3	23.5
	Frequency	1	5	35	40	-	15	20	27	19
Other external social improvem		2.5	14.8	40.7	42.0	2.5	17.3	30.9	37.0	12.3
	Frequency	2	12	33	34	2	14	25	30	10
Environmental sustainability	%	2.5	4.9	44.4	48.1	-	14.8	34.6	29.6	21.0
	Frequency	2	4	36	39	-	12	18	24	17
Resources	%	-	8.6	48.1	43.2	1.2	22.2	24.7	35.8	16.0
	Frequency	-	7	39	35	1	18	20	29	13
Emissions	%	-	14.8	30.9	54.3	1.2	9.9	23.5	44.4	21.0
	Frequency	-	12	25	44	1	8	19	36	17
Environmental damages and ris	sks %	-	7.4	35.8	56.8	2.5	22.2	21.0	33.3	21.0
	Frequency	-	6	29	46	2	18	17	27	17
Process and system features	%	2.5	6.2	46.9	44.4	-	18.5	23.5	43.2	14.8
	Frequency	2	5	38	36	-	15	19	35	12
Transparency and participation	%	1.2	7.4	59.3	32.1	-	12.3	25.9	53.1	8.6
	Frequency	1	6	48	26	-	10	21	43	7
Reflexivity	%	1.2	7.4	55.6	35.8	2.5	16.0	22.2	42.0	17.3
	Frequency	1	6	45	29	2	13	18	34	14
Integration of dimensions econe and environmental sustainabilit		3.7	14.8	39.5	42.0	1.2	12.3	27.2	43.2	16.0
	Frequency	3	12	32	34	1	10	22	35	13
				~-	~ .	1 [*]				

Table 2. Percentage distribution of sustainable development

Answer categories importance: 0: no importance, 1: low importance, 2: medium importance, 3: high importance. Answer categories change of influences: -2: influence decreased significantly, -1: influence decreased slightly, 0: no change in influence, 1: influence, increased slightly, 2: influence increased significantly.

As shown in Table 2, participants specified the importance of economical sustainability. Economical sustainability defined as the coming to the better position of the company's performance (Steurer & Konrad, 2009) and commented that it has no greater effect on affection degree of company. While, specified as affected with the range of 32.1% and affected significantly with the range of 16%.

It is expressed that financial indicators [means informing of shareholders periodicaly with financial indicators such cash flow, sales (Steurer & Konrad, 2009)] are highly important with the range of 49.4 % and it has high affected degree with the range of 43.2%.

It is expressed that long-term perspective [means improving of performance of company with strategic planning in the future (Steurer & Konrad, 2009)] is highly important with the range of 53.1% and it has high affected degree with the range of 51.9%.

It is expressed that economic impact [means work for positive economic relations between institutions and different stakeholders such tax payment (Steurer & Konrad, 2009)] is highly important with the range of 48.1% and it has high affected degree from the economic impact with the range of 37%.

It is expressed that social sustainability [means increasing of the social position of the individual and society (Steurer & Konrad, 2009)] is highly important with the range of 40.7% and important with the range of 51.9% and it has high affected degree with the range of 32.1%.

It is expressed that equality within the organization [means equal income distribution with oversee of equal income distribution and income inequalities within the organization (Steurer & Konrad, 2009)] is highly important with the range of 48.1% and it has high affected degree with the range of 35.8 %.

It is expressed that international equality [means welfare and income distribution between countries become more equal (Steurer & Konrad, 2009)] is highly important with the range of 44.4% and important with the range of 48.1% and it has high affected degree with the range of 38.3%.

It is expressed that other internal social improvements [means improvement of social conditions for the respect to the human rights, no sexual discrimination, job safety, health measures (Steurer & Konrad, 2009)] is highly important with the range of 49.4% and it has high affected degree with the range of 33.3%.

It is expressed that other external social improvements [means improvement of other social conditions by the help of suppliers variety, customer satisfaction, volunteer work for community,

ethical contract, product quality (Steurer & Konrad, 2009)] is highly important with the range of 42% and it has high affected degree with the range of 37%.

It is determined that environmental sustainability [means not harming environment while performing business activities (Steurer & Konrad, 2009)] is highly important with the range of 48.1% and it has no affected degree with the range of 34.6% and has significant affected degree with the range of 29.6% also has high affected degree with the range of 21%.

It is expressed that sources [means using recyclable energy sources instead of energy sources which are exhaustible (Steurer & Konrad, 2009)] are important with the range of 48.1% and it has high affected degree with the range of 35.8%.

It is expressed that emissions [means avoiding from polluting the environment and noise pollution while performing business activities (Steurer & Konrad, 2009)] are highly important with the range of 54.3% and it has high affected degree with the range of 44.3%.

It is expressed that environmental damages and risks [means destroying green areas, avoiding from environmental damages, pollution (Steurer & Konrad, 2009)] are highly important with the range of 56.8% and it has high affected degree with the range of 33.3%.

It is expressed that processes and system properties [means monitoring a particular process when sustainable development is applied (Steurer & Konrad, 2009)] are important with the range of 46,9% and it has high affected degree with the range of 43.2%.

Companies must be transparent to their stakeholders by the help of communication, reporting, accessing to the required information, partnership processes, stakeholder relationship management (Steurer & Konrad, 2009). Participants expressed that this transparency has an importance degree with the range of 59.3% and has affected degree with the range of 53.1%.

It is expressed that rotation [means in the direction of sustainable development needing a reassessment (Steurer & Konrad, 2009)] is important with the range of 55.6% and it has high affected degree with the range of 42%.

Sustainable development dimension should not be sacrificed in the development of other dimensions. Therefore there must be the dimension of integration of environmental sustainability with dimension of economical sustainability (Steurer & Konrad, 2009). Participants expressed that it has high importance degree with the range of 42% and has affected degree with the range of 43.2%.

Stakeholder		Imp	ortance		Change of influence					
SIANCHULICI		<i>Importance</i> 0 1 2 3				$-2 \mid -1 \mid 0 \mid 1 \mid 2$				
		0	1	2	3	-2	-1	0	1	2
1. Providers of capital	Percent %	-	6.2	27.2	66.7	-	21.0	28.4	39.5	- 11.1
	Frequency ()	(-)	(5)	(22)	(54)	(-)	(17)	(23)	(32)	(9)
Owners	<u>%</u>	-	4.9	25.9	69.1	-	6.2	32.1	29.6	32.1
	Frequency ()	(-)	(4)	(21)	(56)	(-)	(5)	(26)	(24)	(26)
Shareholders	%	-	6.2	23.5	70.4	-	19.8	28.4	27.2	24.7
	Frequency ()	(-)	(5)	(19)	(57)	(-)	(16)	(23)	(22)	(20)
Major shareholders	%	-	3.7	24.7	71.6	-	12.3	37.0	16.0	34.6
	Frequency ()	(-)	(3)	(20)	(58)	(-)	(10)	(30)	(13)	(28)
Fund managers / Financial analysts	%	-	1.2	34.6	64.2	1.2	12.3	34.6	33.3	18.5
	Frequency ()	(-)	(1)	(28)	(52)	(1)	(10)	(28)	(27)	(15)
Banks/lenders	%	1.2	4.9	25.9	67.9	-	14.8	39.5	18.5	27.2
	Frequency ()	(1)	(4)	(21)	(55)	(-)	(12)	(32)	(15)	(22)
2. Other internal	stakeholders	2.5	3.7	30.9	63.0	_	12.3	37.0	27.2	23.5
%		(2)	(3)	(25)	(51)	(-)	(10)	(30)	(22)	(19)
	Frequency()	(4)		, ,			, ,	, ,		
Employees, not organized	%	-	11.1	29.6	59.3	1.2	16.0	33.3	22.2	27.2
	Frequency()	(-)	(9)	(24)	(48)	(1)	(13)	(27)	(18)	(22)
Employees, organized/labour unio		1.2	4.9	30.9	63.0	-	13.6	35.8	18.5	32.1
N	Frequency()	(1)	(4)	(25)	(51)	(-)	(11)	(29)	(15)	(26)
Management	%	2.5	3.7	33.3	60.5	-	19.8	33.3	25.9	21.0
2 Other external stakeholders	Frequency()	(2)	(3)	(27) 35.8	(49) 55.6	(-)	(16)	(27)	(21)	(17) 23.5
3. Other external stakeholders	, -		7.4			-	14.8	35.8	25.9	
Driverte concernante and concerning d	Frequency()	(1)	(6) 6.2	(29) 37.0	(45) 56.8	(-)	(12) 9.9	(29) 38.3	(21) 27.2	(19) 24.7
Private consumers, not organized	Frequency()	-	6.2 (5)	(30)		-	9.9 (8)	(31)	(22)	(20)
Consumer organizations	%	(-)	11.1	35.8	(46) 53.1	(-)	18.5	28.4	<u>30.9</u>	<u>(20)</u> 22.2
Consumer organizations	Frequency()	(-)	(9)	(29)	(43)	(-)	(15)	(23)	(25)	(18)
Major customers (other companies	<u> </u>	1.2	3.7	45.7	49.4	1.2	7.4	46.9	23.5	21.0
inajor euclonicio (otner companie)	Frequency()	(1)	(3)	(37)	(40)	(1)	(6)	(38)	(19)	(17)
Suppliers	%	1.2	7.4	44.4	46.9	1.2	21.0	28.4	24.7	24.7
	Frequency()	(1)	(6)	(36)	(38)	(1)	(17)	(23)	(20)	(20)
4. Civil society stakehold	ers not org.	1.2	8.6	46.9	43.2	-	14.8	34.6	30.9	19.8
º/o	0	(1)	(7)	(38)	(35)	(-)	(12)	(28)	(25)	(16)
	Frequency()	. ,				, í	. ,	. ,		
National/international media	%	1.2	11.1	54.3	33.3	-	8.6	43.2	27.2	21.0
	Frequency()	(1)	(9)	(44)	(27)	(-)	(7)	(35)	(22)	(17)
Local media	%	3.7	8.6	45.7	42.0	-	19.8	37.0	19.8	23.5
	Frequency()	(3)	(7)	(37)	(34)	(-)	(16)	(30)	(16)	(19)
Local communities	%	2.5	12.3	58.0	27.2	1.2	8.6	43.2	32.1	14.8
	Frequency()	(2)	(10)	(47)	(22)	(1)	(7)	(35)	(26)	(12)
Scientists	%	3.7	9.9	45.7	40.7	1.2	18.5	35.8	27.2	17.3
	Frequency()	(3)	(8)	(37)	(33)	(1)	(15)	(29)	(22)	(14)
5. Civil society stakehold	ers organized	1.2	17.3	45.7	35.8	-	14.8	37.0	28.4	19.8
0/0	Enormon A	(1)	(14)	(37)	(29)	(-)	(12)	(30)	(23)	(16)
Governments/regulators	Frequency ()	1.2	13.6	46.9	38.3	1.2	11.1	34.6	32.1	21.0
Governments/ regulators	Frequency ()	1.2 (1)	(11)	40.9 (38)	(31)	1.2 (1)	(9)	34.0 (28)	(26)	(17)
Environmental organizations	¹ requeitcy ()	2.5	11.1	48.1	38.3	1.2	17.3	<u>(20)</u> 33.3	<u>(20)</u> 23.5	24.7
Environmental organizations	Frequency ()	(2)	(9)	(39)	(31)	(1)	(14)	(27)	(19)	(20)
Economic organizations	¹ / ¹ / ₀	(<u>-</u>)	11.1	51.9	37.0	(1)	9.9	<u>37.0</u>	<u>30.9</u>	22.2
	Frequency ()	(9)	(42)	(30)	(81)	(-)	(8)	(30)	(25)	(18)
Educational institutions (universitie		1.2	8.6	48.1	42.0	-	16.0	33.3	23.5	27.2
	Frequency ()	(1)	(7)	(39)	(34)	(-)	(13)	(27)	(19)	(22)
	i requeriey U	(1)	(7)	(37)	()	(7)	(19)	(47)	(17)	(44)

Table 3. Stakeholder	percentage distribution chart
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Answer categories importance: 0: no importance, 1: low importance, 2: medium importance, 3: high importance. Answer categories change of influences: -2: influence decreased significantly, -1: influence decreased slightly, 0: no change in influence, 1: influence, increased slightly, 2: influence increased significantly.

When Table 3 is examined, capital providers and major shareholders of the shareholders are more important than the other domestic stakeholders in the main trade union, registered employees, other than stakeholders in the consumers, disorganized civil society stakeholders, the local media and civil society stakeholders from the government and civil society organizations on important must be understood. Besides this a significant effect of change in the direction of a trend that has been observed.

	Sector		The number of employee		Management levels		
	F	Sig.	F	Sig.	F	Sig.	
Economic sustainability	16.168	.000	16.168	.000	.319	.728	
Social sustainability	3.204	.028	3.204	.028	.510	.603	
Environmental sustainability	9.885	.000	9.885	.000	.114	.893	
Process and system features	.378	.769	.378	.769	.482	.619	
1. Providers of capital	18.146	.000	18.146	.000	.283	.754	
2. Other internal stakeholders	10.231	.000	10.231	.000	.742	.480	
3. Other external stakeholders	3.784	.014	3.784	.014	12.277	.000	
4. Civil society stakeholders not organized	3.138	.030	3.138	.030	.686	.506	
5. Civil society stakeholders organized	1.201	.315	1.201	.315	1.688	.192	

 Table 4. Socio demographic differences ANOVAs test of sustainable development and stakeholder variable related to manager and company

As shown in table 4 economic sustainability, social sustainability, environmental sustainability, providers of capital, other internal stakeholders, other external stakeholders, civil society stakeholders not organized, civil society stakeholders organized dimensions show a significant difference. Economic sustainability shows a lower range in plastic industry (χ :2.15) than the food (χ :2.73), automotive (χ :2.89) and construction (χ :2.67). Social sustainability doesn't show a meaningful difference in the Scheffe test (p>05). Environmental sustainability shows lower range in food sector (χ :1.55) than in plastic industry (χ :2.44), automotive (χ :2.67) and construction (χ :3). Stakeholders regarding providers of capital in food sector (χ :1.73) shows lower range than automotive (χ :2.44), construction (χ :2.83), and plastic industry (χ :2.84). In other internal stakeholders plastic industry (χ :2.84) shows higher range than food sector (χ :1.73) and automotive sector (χ :2.44). Other external stakeholders civil society stakeholders not organized and civil society stakeholders organized dimensions don't show a meaningful difference in Scheffe test.

Economic sustainability, social sustainability, environmental sustainability, providers of capital, other internal stakeholders, other external stakeholders, civil society stakeholders not organized, civil society stakeholders organized, dimensions show a meaningful difference because

of the number of employees at work (p<05). Economic sustainability points respectively in business with 110 worker (χ :2.15), business with 200 worker (χ :2.67), business with 240 worker (χ :2.89) and business with 245 worker (χ :2.73). Social sustainability doesn't show a meaningful difference in the Scheffe test (p>05). Environmental sustainability in business with 245 workers shows lower range in food sector (χ :1.55) than business with 110 workers in plastic industry (χ :2.44), business with 240 workers in automotive (χ :2.67) and business with 200 workers in construction (χ :3). Stakeholders regarding providers of capital business with 245 workers in food sector (χ :1.73) shows lower range than business with 240 workers automotive (χ :2.44), business with 200 workers in construction (χ :2.83), and business with 110 workers plastic industry (χ :2.84). In other internal stakeholders business with 245 workers (χ :2.78) has higher degree than business with 240 workers (χ :2.11), and business with 245 workers (χ :1.82). Other external stakeholders civil society stakeholders organized and civil society stakeholders organized dimensions don't show a meaningful difference in Scheffe test (p>05).

Other external stakeholders show a meaningful difference for management levels. Upper management has lower degree (χ :1.00) than middle management level (χ :2.46) and lower management level (χ :2.57)

	Age		The num years at		Education level		
	F	Sig.	F	Sig.	F	Sig.	
Economic sustainability	4.543	.014	2.574	.060	2.799	.032	
Social sustainability	.635	.533	1.468	.230	.667	.617	
Environmental sustainability	1.381	.257	1.167	.328	1.266	.291	
Process and system features	2.279	.109	.664	.577	3.954	.006	
1. Providers of capital	5.202	.008	5.875	.001	5.550	.001	
2. Other internal stakeholders	1.269	.287	3.309	.024	2.799	.032	
3. Other external stakeholders	7.841	.001	2.496	.066	1.255	.295	
4. Civil society stakeholders not org.	2.467	.091	.329	.804	1.404	.241	
5. Civil society stakeholders organized	1.409	.250	1.224	.307	.931	.450	

 Table 5. Socio-demographic differences Anova test of sustainable development and

 stakeholder variances related to manager

As shown in table 5 economic sustainability, providers of capital, other internal stakeholders, other external stakeholders show a meaningful difference for administrator's age (p<05). Economic sustainability points in 26–33 (χ :2.21) age range has lower range than age range in 34–41 (χ :2.36) and age range in 42–49 (χ :2.64). Social sustainability, environmental sustainability, process and system features don't show a meaningful difference for the administrator's age (p>05).

Providers of capital has higher degree in the age range of 26–33 (χ :2.79) than age range of 42–49 (χ :2.21). Other external stakeholders shows lower degree in 42–49 (χ :1.86) age range than 26–33 (χ :2.65) age range and 34–41 (χ :2.52) age range.

Providers of capital, other internal stakeholders show a meaningful difference in the duration of employees at work (p>05). Providers of capital 1–5 (χ :2.93) years at work has higher degree than 11–15 (χ :2.20) years at work. Other external stakeholders don't show a meaningful difference in the Scheffe test.

Economic sustainability, process and system features, providers of capital, other internal stakeholders show a meaningful difference for education level (p<05). Economic sustainability points don't show a meaningful difference in Scheffe test (p>05). Process and system features has lower range in primary education (χ :1.85) level than collage education level (χ :2.61). Providers of capital has lower range in Bachelors degree level (χ :2.27) than college level (χ :2.91). Finally other internal stakeholders don't show a meaningful difference in Scheffe test.

Discussions

In research participants indicated the importance of the economic sustainability. Similar to financial indicators, long-term perspective, economic impact, social sustainability, equality within the group, international equity, other internal social improvements, other than social improvements, environmental sustainability, resources, emissions, environmental damages and risks, processes and system characteristics, cycle of environmental sustainability dimension of the integration of the economic dimension of sustainability in the percentage distribution of managers in all sizes and institutions they see an important influence significantly the levels of expression are identified.

Another study in Konya province of Turkey, SMEs managers within stakeholders have a significant impact as they see labor unions registered to permanent employees, consumers, local media, governments, environmental non-governmental organizations important and they accept that their impact level will be higher.

In research socio-demographic characteristics of the business managers study in terms of various properties has been investigated and some differences have been concluded. First, the economic dimension of sustainability, automotive, food, important in the construction sector on a higher level, while low levels of plastic industry is significant. In the same way environmental sustainability has lower range than other three sectors.

The significance of stakeholders in terms of capital providers in the food sector than to the other three sectors that are expressed at the level of importance of low. The other three

stakeholders in the food and plastics industry in the automotive sector has been defined as a higher level of importance.

Examined in terms of number of employees the importance of economic sustainability in terms of company size positively affects interpretation can be made. The number of employees in the enterprise increase, the importance of economic sustainability appear to be rising. Study in the importance given to environmental sustainability in business increased, the number of employees in higher-level rise is not unusual. The reason for this can be connected to the sectoral differences.

In terms of the significance of stakeholders, capital providers are considered most important in companies having less employees. The reason for this is based on size rather than sectoral. Because food sector with 245 employees has a different technological infrastructure than the other sectors (plastic "110 employees", construction "200 employees" automotive "240 employees"). Food sector may be dependent on more capital providers. Similar results in terms of domestic capital is seen in plastic industry and when compared to other domestic capitalists it is much more important.

Senior management levels in terms of non-management shareholders are more important than the other two management positions are considered.

The importance of economic sustainability, while lower in younger age groups are more advanced age. Capital providers of the importance of the entrepreneurial spirit of young managers come in more to be higher in the young age can be connected. Same result for 42–49 aged managers who give less care to the external shareholders. Manager who is in college education gives more care to the process than manager in primary education.

As a result, limitations of the search constitutes with the reaching to the less SMEs and being limited with one city.

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