

Geliş Tarihi:

17.01.2023

Kabul Tarihi:

09.05.2023

Yayımlanma Tarihi:

26.06.2023

Kaynakça Gösterimi: Kul, B. (2023). An analysis of corporate ethical codes and code of conduct of airline companies based in Türkiye. *İstanbul Ticaret Üniversitesi Sosyal Bilimler Dergisi*, 22(46), 546-563.

doi: 10.46928/iticusbe.1237377

AN ANALYSIS OF CORPORATE ETHICAL CODES AND CODE OF CONDUCT OF AIRLINE COMPANIES BASED IN TÜRKİYE

Review

Bekir Kul 

Sorumlu Yazar (Correspondence)

Ankara University

kul@ankara.edu.tr

Dr. Bekir Kul, Ankara Üniversitesi Uygulamalı Bilimler Fakültesinde örgütsel davranış, liderlik, yönetim ve organizasyon dersleri vermekte, ilgili alanlarda araştırmalar yapmaktadır.

AN ANALYSIS OF CORPORATE ETHICAL CODES AND CODE OF CONDUCT OF AIRLINE COMPANIES BASED IN TÜRKİYE

Bekir Kul

kul@ankara.edu.tr

Abstract

The sustainable success of the Turkish civil aviation sector, which is an example of quality, quantity, and flexibility, is directly related to the ability to create and position a strong culture of "ethical code and code of conduct".

Objective: The main purpose of this research is to examine the presence, current status, and the content of ethical codes and codes of conduct in Türkiye.

Method: The current data of this research were obtained from the official websites of airline companies licensed by the General Directorate of Civil Aviation in Türkiye. Additionally, the declarations, official statements, and public information of these companies were subjected to documents and content analysis.

Findings: According to the research results, 33% of Turkish registered airlines have declared their ethical code and code of conduct. Additionally, 6 of the 8 companies that do not declare their ethical code and code of conduct have statements in different documents that may correspond to the code of ethics and code of conduct.

Originality: Very few studies in the field of civil aviation in the national literature has focused on ethical culture. This study is expected to make a major contribution to the literature.

Keywords: Corporate Ethical Codes, Business Ethics, Civil Aviation, Airline, Transportation

JEL Classification: M10, M14, M51

TÜRKİYE TESCİLLİ HAVA YOLU ŞİRKETLERİNİN KURUMSAL ETİK KODLARI VE DAVRANIŞ KURALLARINA İLİŞKİN BİR ANALİZ

Özet

Nitelik, nicelik ve esneklik bakımından örnek teşkil eden Türk sivil havacılık sektörünün bu başarısını sürdürülebilir kılması, güçlü bir “etik kod ve davranış kuralları” kültürünü oluşturabilme ve yerleştirebilme becerisi ile doğrudan ilgilidir.

Amaç: Bu çalışma Türkiye tescilli havayolu işletmelerinde etik kodların ve davranış kurallarının varlığı, mevcut durumu ve içeriğinin incelenmesini amaçlamaktadır.

Yöntem: Tarama modelinin tercih edildiği araştırma kapsamında ulusal otorite tarafından lisans verilmiş havayolu işletmelerinin beyanları, resmi açıklamaları ve kamuoyu bilgilendirmeleri ile kurumsal internet sayfaları incelenmiştir. Analiz edilecek verinin zenginleştirilmesi amacıyla gerektiği durumlarda işletmelerden bazılarıyla doğrudan iletişime geçilmiş ve veri talebinde bulunulmuştur.

Bulgular: Araştırma sonuçlarına göre Türkiye tescilli havayollarının %33'ü etik ve davranış kurallarını beyan etmiştir. Ayrıca etik kurallarını ve davranış kurallarını beyan etmeyen 8 şirketten 6'sının farklı dokümanlarda etik kurallar ve davranış kurallarına karşılık gelebilecek beyanları bulunmaktadır.

Özgünlük: Ulusal literatürde Sivil havacılıkla alanında yapılan çok az çalışmanın etik kültür konusunda odaklanmıştır. Bu çalışmanın literatüre önemli katkı sağlaması beklenmektedir.

Anahtar Kelimeler: *Etik Kodlar, İş Etiği, Sivil Havacılık, Havayolu, Ulaştırma*

JEL Sınıflandırması: *M10, M14, M51*

1. INTRODUCTION

Airline transport has a significant mission to promote regional development by contributing to the economy, tourism, health, or development of all sectors, as well as to the fusion of cultures. The rapid transfer of humans and products between remote geographies and the development of production-service-oriented investments from border recognition is a dynamic addition to that area by allowing the regions where the airports are located to develop from exports and imports. The aviation sector, where technological developments are primarily implemented, plays a major role in harmonization and integration both internationally. The development of industry and trade and the reduction of poverty are the common purpose of all countries in the world, and the transport sector, especially the airline sector, is the key to ensuring this goal. Investments in the aerospace industry have led to the rise of the world's borders, the convergence of cultures. These developments help save time, work and social life and help people live happier, more hopeful, and peaceful lives. Depending on the increase in the number of passengers using air transport, employment in the expanding air transport sector contributes directly to the country and regional economy, along with the development of trade. Airline transport is a key to making investments beyond the borders of the country and without country and region separation, providing convenient access to international entrepreneurs and investors (Al Sarrah et al., 2020).

Airline transport is an industry that shows very rapid technological and structural changes, and countries that incorporate advanced and new technologies because of the strategic importance of the aerospace industry are gaining major advantages and significant power in both commercial and cultural and military areas. The growing world's air transport network has become an indicator of global development. Today, aviation has become a driving force for the world economy, affecting many industries economically, directly and positively. Civilian aviation in Türkiye, which is on its route as a geopolitical location, follows a movement consistent with the world's development.

The civil aviation sector in Türkiye, which has developed significantly in the last 20 years, has been a major contributor to economic development, leading the development of transportation services, establishment of commercial connections, promotion of tourism, and providing new jobs. Istanbul Airport is the first five on the world's busiest airport list, a reflection of this development. However, it is a growing sector, but it is also observed that there is no strong and common understanding of the ethical culture in the civil aviation sector. This article examines the current status of ethics codes and code of conduct in the civil aviation sector. It has been attempted to explain the possible steps that can be taken, considering the ethical standards of the industry.

The study focused on the following 3 questions:

Turkish registered airline companies,

1) Are there ethical codes and codes of conduct?

- 2) Have ethical codes and codes of conduct declared?
- 3) What is the content of the declared ethical codes and codes of conduct?

CONCEPTUAL FRAMEWORK

Civil aviation authorities and other relevant stakeholders have a high awareness of the impact on the economic, environmental, and social dimensions of the sustainability of the industry (Leamon et al., 2019). The sustainability costs of the civil aviation sector, which are already quite high and increasing gradually (Palmer, 2015), also increase the value of any theoretical and practical work to be done in this field. The code of business ethics, corporate ethical codes and codes of conduct are extremely important corporate documents and practices that formulate, correct and communicate the company's code of conduct. Although not a panacea, ethical codes and codes of conduct contribute to sustainability, organizational changes, strategy implementation, and ethical improvements (Bia et al., 2007).

As with many other related disciplines, the characteristics and content of work ethics are evolving in a gradual process. Business ethics, which first emerged in the 1960s, were also discussed in the 1970s. However, in this first period, the focus was on ethical violations and moral issues. The focus of business ethics expanded from the 1980s onward, and by the 2000s, it had evolved significantly to include the organizational responsibilities of organizations and moral issues. Before the 1960s, the concept of ethics management was mostly limited to business ethics issues among employees, while dealing with problems such as cheating and theft in business life (De George, 1987).

Ethical codes for companies have been an important focus in the aviation industry since the early 1990s. Two scandals involving Boeing have drawn public attention. The first scandal was when a rival firm brought back documents containing vital information from a former employee in exchange for a job. The second scandal was the recruitment of a supply officer in the air force due to a conflict of interest. Because of this interest and intense discussions, which increased with the effect of these scandals, the public authority focused primarily on companies that do business with the government, and turned to enact stricter laws on how large enterprises should conduct their business by adhering to ethical standards.

In today's business world, it is a proven and widely accepted fact that business ethics is an important value for the success and sustainability of an organization. Major scandals, challenges, and developments in business have led to the transformation of the ethical management of companies from basic economic and moral steps to broad concepts embracing social values. Cognitive concepts about the legitimacy of companies have changed continuously over time (Lee, 2009). The patterns of corporate practices are developed based on the advancement of norms and responses to social developments, or a combination of both. Additionally, a significantly increasing number of organizations have announced their ethical practices that have resulted in a steady improvement, as

supported by many studies that suggest that it can benefit by effectively publicizing their knowledge of business ethics (Gray et al., 2001; Kolk, 2003). It should be emphasized here that business ethics reporting is a new trend that focuses on increasing accountability and further increasing company values. Voluntary company declarations increase company value because behind the background of such practices, there is a policy of caring for society and the environment while performing the activities of organizations with transparency.

Some studies have determined that corporate disclosures increase the credibility of firms and reduce capital costs by reducing corporate information asymmetry (Francis et al., 2008). Additionally, the increase in corporate statements has accelerated, especially in the last 20 years, as companies have been able to provide followers and stakeholders with more information via the Internet, a low-cost, fast, and easy communication channel. For this reason, corporate web pages have become the primary tool for many companies to disseminate business ethics information (Jose & Lee, 2006; Kolk, 2003; Snider, Hill, & Martin, 2003).

A Code of Ethics is a direct (non-implied) written document or contract that details an organization's rules, values, and work philosophy that employees must read and sign before becoming part of the company or organization. It is also emphasized as a code of conduct in some sources. Professional integrity and dignity are the foundation of employees credibility in an organization. The code of ethics is a set of principles, values, policies, and standards of behavior within an organization that directly guides and governs the business's decision-making and ethical behavior. The main purpose of the code of conduct is to provide employees with ethical work preference guidelines at work. The code of ethics is a company's approach to its activities in a set of specific standards and norms. These rules focus on social issues and ethical violations that are likely to arise.

Institutions operating in the civil aviation sector should also have an ethical management approach in terms of relations with customers, employees, and society and should constantly update themselves. Because the success of these institutions depends on correct, effective, and transparent relations with stakeholders. According to the literature, ethics in the aviation industry is critical as it serves to regulate the relations between employees and passengers. Many studies reveal the theoretical and methodological foundations of corporate ethical analysis of the civil aviation sector. According to Paek and Chathoth (2013), practices related to the code of conduct and control in strategic documents in airline companies show that ethical studies are more or less important and consistent. Burns and Cowlshaw (2014) emphasized the importance of paying attention to wording on company web pages to analyze their corporate understanding of climate change. Belyaeva (2015), Cheng and Shen (2020), and Hagmann et al. (2015) illustrate the interrelationship between ethical practices and judgments of corporations and customers. Duppati et al. (2016) emphasize the role of company behavior in corporate governance analysis in this industry.

Code of Ethics and Code of Conduct Practices in the Civil Aviation Sector in Türkiye

Today, Türkiye has a strong and successful civil aviation sector operating in terms of international rules and standards. The General Directorate of Civil Aviation is responsible for regulating the civil aviation sector within the scope of national and international legislation and standards in Türkiye. 2012 is characterized as a turning point in terms of enacting the most comprehensive legislative work in the history of national civil aviation. During the ten-year period following the opening of civil aviation activities to the private sector, 172 civil aviation regulations were published.

According to the definition made by the General Directorate of Civil Aviation, air operators are companies that carry passengers or cargo or passengers and cargo for commercial purposes, on certain lines. For commercial purposes with air vehicles, on certain lines, passenger or freight or passenger and freight transportation in exchange for a fee, passenger and freight transportation not covered by commercial air transportation and enterprises that do air work and training activities to be carried out regardless of whether it is for a fee are considered air transport enterprises. The companies that fulfill the requirements in the legislation can manage transportation activities by obtaining an operating license. In addition, according to the national legislation, commercial air transport companies that carry only cargo and passenger transport with Turkish registered aircraft with a seat capacity of twenty or more are called Airline Operations.

In Turkey, 12 airline companies (Civil Aviation Authority, 2023) have been licensed by the General Directorate of Civil Aviation. The Civil Aviation Authority, which is in a regulatory position in the sector, was published in the Official Gazette dated 13.04.2005 and numbered 25785 and entered into force according to article 29 titled "Ethics Commission" of the "Regulation on Principles of Ethical Behavior for Public Servants and Application Procedures and Principles", dated 26.01.2022 and it has established its own ethics commission with the Authority's Consent numbered E.1016. Duties of this commission: It is expressed as "establishing and developing an ethical culture", "advising and guiding the personnel regarding the problems they encounter regarding ethical behavior principles", and finally "evaluating ethical practices". After the establishment of the Commission, the Civil Aviation Authority determined and announced the ethical codes. Accordingly, the ethical codes of the Civil Aviation Authority;

Table 1. Ethical codes of the Civil Aviation Authority in Türkiye

- Awareness of public service in the fulfillment of the task
 - Public service awareness
 - Comply with service standards
 - Commitment to purpose and mission
 - Honesty and impartiality
 - Reputation and trust
 - Courtesy and respect
 - Notification to competent authorities
 - Avoiding conflicts of interest
 - Duties and authorities are not used to gain benefits.
 - Prohibition of receiving gifts and gaining benefits
 - Use of public goods and resources
 - Avoiding extravagance
 - Binding and false statements
 - Information, transparency and participation
 - Accountability of managers
 - Relationship with former public officials
 - Declaring goods
-

According to the information given above, the relevant institution declared its ethical codes 16 years after the publication of the said regulation. Furthermore, it is seen in the national literature that very little research has been done on the codes of ethics in the aviation sector and that this gap has been filled by the private sector for direct application based on international good examples. In this context, it can be said that the private sector plays a leading and leading role in the field of ethical codes and codes of conduct, where very little theoretical and conceptual work has been done in the civil aviation sector. Although there is a great and urgent need, unfortunately, there are very few studies in the literature that focus on ethical standards such as ethical codes and codes of conduct in the civil aviation sector. In this context, the aim of this study is to contribute to the determination of ethical codes and codes of conduct applied in the civil aviation sector in Turkey.

It has been observed that the economic crisis in Turkey in 2000 and the terrorist attacks in the USA on September 11, 2001 adversely affected the civil air transport system both on a global and national basis. In 2016, Turkish Civil Aviation entered a painful period due to the difficulties and crises experienced in international air transportation, as well as the Russian crisis, the coup attempt, the terrorist attack at Atatürk Airport, and other terrorist attacks. However, he managed to overcome significant setbacks. With the opening of the third airport, the recession again entered a rapid development process. Being a bridge between Asia and Europe, Istanbul provides very important advantage to Turkey in terms of the aviation sector as a location. Because of these events, the Turkish Civil Aviation sector has faced three important problems (Aksoy & Dursun, 2018). It can be summarized as company bankruptcies and loss of market due to downsizing of the remaining companies in the sector, decrease in employment due to market loss, and negative effects on the national economy because of the decrease in employment. To minimize the effects of these problems, increase flight safety, and bring the market share to the desired level, the civil aviation authority should be restructured in accordance with international standards to increase the competitiveness of the Turkish Civil Aviation sector and to become a high brand.

In parallel with the developments in air transport, it is recommended that legislative arrangements be made to restructure the authority as an independent and single institution that will fulfill its duty of decision-making, implementation, and supervision. To close the human resource gap, which has an important place in civil air transport, all educational institutions of the state should work in coordination and cooperation to train this labor (Korul & Küçükönel, 2003). Airport infrastructure that, can meet the current and future passenger and aircraft traffic, which is expected to increase significantly, should be developed according to the criteria accepted in international standards. To have competitive power in the global market, great importance should be given to investment, training, and continuous development in civil air transportation. It is thought that it would be beneficial to determine the national civil aviation policy by considering these three factors. Ethical codes and codes of conduct can play an important role in the continuous development process.

METHOD

In this study, the survey model was preferred. Within the scope of the research, the declarations, official statements, and public information of the airline companies licensed by the General Directorate of Civil Aviation, as well as the official web pages were examined and the relevant documents were analyzed. To enrich the data to be analyzed, when necessary, some enterprises were contacted directly and data were requested.

FINDINGS

Table 2. Ethical code and code of conduct of airlines

Companies	The Scope of License	Code of Ethics	Code of Conduct	Statements about ethical rules in different rules
H1	Non-Scheduled and Passenger and Freight Transportation with Scheduled Flights			
H2				
H3		✓	✓	✓
H4		✓	✓	✓
H5		✓	✓	✓
H6				✓
H7				✓
H8				✓
H9				
H10		✓	✓	✓
H11				✓
H12				✓

Notes: The names of airline companies are given by coding for reasons such as ethical principles, trade secrets, and conflicts of interest.

According to Table 1, 4 (33%) of the companies licensed by the regulatory agency have documents directly declaring their ethical code; the same companies (33%) that have ethical codes also report their codes of conduct, 8 companies that do not declare their ethical codes and codes of conduct. It is seen that 6 of the companies (67%) have statements that can correspond to the code of ethics and codes of conduct in different documents, while 2 companies (17%) do not report directly or indirectly on the code of ethics and codes of conduct. In the table below, the frequency analysis for the ethical codes and codes of conduct of the airline operators, which constitute the sample of the study, can be seen.

Table 3. Frequency analysis of airline ethical codes and codes of conduct

	n	f/%
Companies with ethical codes	4	33
Companies with a code of conduct	4	33
Companies that include ethical codes and codes of conduct in their vision statement	-	0
Companies that include ethical codes and codes of conduct in their mission statement	-	0
Companies that include ethical codes/code of conduct in their “Core Values” statement	3	25
Companies that post their ethical codes on their websites	4	33
Companies that post codes of conduct on their websites	4	33
Companies with insufficient posting of ethical codes and codes of conduct on corporate websites	2	17

Table 3 shows the content analysis of the relevant documents declared by the 4 airline companies (H3, H4, H5, H10) that declare their ethical codes and codes of conduct.

Table 4: Content of the Code of Ethics and Code of Conduct

Code of Ethics/Code of Conduct	H3	H4	H5	H10
Statements of compliance with ethical rules	✓	✓	✓	✓
Ethics trainings/updates			✓	
Ethical disclosure/disclosure/whistleblowing			✓	✓
Responsibilities	✓	✓	✓	✓
Sanctions for ethical violations	✓	✓		✓
Core values and principles	✓	✓	✓	✓
Integrity and fair treatment	✓	✓	✓	✓
Transparency			✓	✓
Correct data policy			✓	✓
Customer happiness	✓		✓	✓

Respect for the Individual/ Courtesy/ Human Rights and dignity	✓	✓	✓	✓
Innovation	✓			
Team work	✓		✓	
Leadership	✓			✓
Productivity	✓			✓
Security	✓	✓	✓	✓
“Open door” policy	✓	✓		✓
Market rules	✓	✓		
Competition laws/unfair competition	✓	✓		
Bribery and corruption	✓	✓		✓
Integrity in marketing	✓	✓		
Commercial intelligence	✓			✓
International trade restrictions	✓	✓		
Prevention of money laundering activities	✓	✓		
Rules regarding partnerships and shareholders	✓		✓	✓
Financial reporting / keeping accounting books and records	✓	✓		✓
Storage and protection of documents	✓			
Company computers and internet use	✓	✓		✓
Protection of company assets		✓	✓	✓
Confidential and intellectual property information	✓	✓	✓	✓
Patents, trademarks and copyrights	✓	✓	✓	
The privacy of personal information	✓	✓	✓	✓
Personal privacy laws	✓	✓	✓	✓
Insider trading	✓	✓	✓	✓
Conflicts of interest	✓	✓	✓	✓
Rules regarding personnel	✓		✓	✓
Opportunity equality	✓			✓

Discrimination and harassment	✓		✓	✓
Substance abuse	✓			✓
Rules of Society	✓			
Safety management (ensures occupational safety/occupational health, safety and security)	✓		✓	✓
Media and public demands/relations with media/social media	✓		✓	
Political activities	✓		✓	
Social responsibility	✓			
The application of ethical principles and guidelines	✓	✓	✓	✓
Events and gifts, donations, sponsorship and membership			✓	✓
Environmental protection	✓	✓	✓	✓
Recruitment policy	✓	✓	✓	✓
Nepotism/chronicism	✓			✓
Total	44	28	30	36

According to Table 4:

- All the companies: Statement of Compliance with the Code of Ethics, Responsibilities, Core Values and Principles, Integrity and Fair Treatment, Respect for Individuals/ Courtesy/ Human rights and dignity, Confidentiality, Confidential and Intellectual Property Information, Confidentiality of Personal Information, Privacy Laws, Insider Trading), Conflicts of Interest / Interest, Implementation of Ethical Principles and Guidelines, Conflicts of Interest, Protection of the Environment, Recruitment Policy, they have ethical codes and codes of conduct,

- It is seen that only one enterprise has ethical codes and codes of conduct in the fields of Ethics Trainings/Updates, Innovation, Storage, and Protection of Documents, Rules Regarding the Society, and Social Responsibility.

- According to the results of the analysis made on 49 themes, the company that declared the most ethical codes and codes of conduct (H3) has 44, and the least statement (H4) has 28 ethical codes and codes of conduct. Accordingly, two enterprises are below the average (34.50).

- The company that declares the least ethical code and code of conduct (H4) is a company that was established because of domestic-foreign cooperation and makes international flights.

DISCUSSION AND CONCLUSION

Türkiye's deep-rooted aviation culture and intercontinental location have enabled it to occupy an important and strategic place in air management. Regardless of the level of business volume and popularity of an airline/civil aviation company, building and maintaining trust in its relations with all industry and non-industry stakeholders, as well as maintaining ethical behavior standards at the highest level, should constitute the sine qua non-of the core values of the relevant business. The airline company in question must be able to guaranty to act in a manner consistent with these core values and to perform business activities with honesty and integrity. As long as civil aviation organization conducts its business by adhering to high ethical standards, they will naturally be proud of it and have the right to expect the same standards of behavior from various business partners in their activities. First, all direct and indirect partners of the civil aviation world should be aware of the obligation to comply not only with the laws of the countries they serve, but also with the ethical rules, which are an integral part of every company culture.

Ethical codes are defined as the specific laws of organizations about what is right or wrong. Today, it is observed that the majority of airline companies create ethical codes to direct the ethical dimension of their activities. According to the results of this study, most of the Turkish registered civil airline companies do not have ethical codes or codes of conduct. In the analysis made, it was found that rooted and relatively large enterprises prepared their ethical codes during the institutionalization process. However, relatively new and small companies have weaknesses in ethical standards statements.

Education is a value factor that must be considered for the acceptance and maintenance of ethical codes. Ethical behavior training contributes to the development of the ethical dimension of employee behavior and attitudes. Ethical training not only conveys the standards of ethical behavior expected of them but also demonstrates the importance of ethical codes in solving various problems encountered (McDowell, 2006). It is a very effective method to bring case studies to the agenda in ethical training and to produce solutions under the guidance of ethical codes with a discussion environment. Including real stories with ethical contradictions in such training will further increase the importance of ethical codes. Including real stories with ethical contradictions in such training will further increase the importance of ethical codes. Such training will also strengthen the use of ethical codes in real life (Sausser, 2005). Despite this importance, it was found in the study that only one of the four companies that declared ethical codes and codes of conduct addressed the issue of ethical training and updates.

Whistleblowing is the reporting or revealing of possible bad and wrong behavior in organizations. To make a clearer definition, whistleblowing is the ability to solve problems by people with information

(employees or stakeholders) so that illegal and unethical behavior and actions within an organization do not harm other people or institutions inside and outside the organization. It can be defined as reporting to internal and external authorities that have the authority. In this study, it was observed that two of the four companies that declared ethical codes and codes of conduct addressed the issue of ethical disclosure.

Job descriptions should include the ethical dimension of the job. Thus, employees aware of the ethical behavior standards expected of them. According to the results of the research, it is seen that the ethical expectations of employees are emphasized in all companies that report ethical codes and codes of conduct. Additionally, it was observed that all the mentioned companies emphasized the application of ethical principles and guidelines.

The confidentiality of personal information and privacy is an important element of ethical standards. In this study, it was found that all companies that declared the code of ethics and codes of conduct emphasized the confidentiality of personal information, personal privacy laws, and confidentiality issues.

Employees should be motivated about ethical behavior with performance evaluation and reward and discipline systems established within the framework of ethical codes (McDowell, 2006). In this research, it has been seen that the most companies that have ethical codes and codes of conduct make statements about the sanctions and penalties that will be encountered in case of the violation of the ethical rules. Employees should know that in the case of violation of ethical codes, behavior will not remain unresponsive. Many organizations apply gradual discipline or verbal warning methods in the first stage. In the case of continuing unethical behavior, criminal sanctions are applied. However, it should not be forgotten that there may be situations where unethical behavior can lead to serious consequences and the possibility of recurrence cannot be considered account (Sausser, 2005). Considering the findings obtained from the analysis, it was seen that all the companies that declared their ethical codes and codes of conduct emphasized the basic values and principles and made a statement on how to comply with the ethical rules.

Organizational ethics is the set of moral values, beliefs, and rules that organizations create to regulate the relations with their stakeholders or between them (Jones, 1998); it is the sum of ethical principles and standards that direct and guide behavior in organizations. Accordingly, in the study, it was seen that the most companies that reported ethical codes and codes of conduct referred to relationships with stakeholders.

It is crucial for a company to have ethical principles first. Organizations with ethical principles can be much more successful in their relationships with stakeholders, suppliers, and consumers. Many companies are more willing to work with organizations that have specific principles in their business processes. In this research, the most companies that declare the ethical code and code touch on human resources, recruitment procedures, and equality of opportunity. It is very difficult for companies

create and maintain customer loyalty. However, ethical organizations can create a strong image in the eyes of consumers and enjoy the benefits of good public relations. In the study, it was seen that most of the companies that declared ethical codes and codes of conduct emphasized customer satisfaction.

Ethical organizations; can attract a high-quality workforce to their organizations. Individuals who know that they will be treated fairly within the organization are willing to join the organization and contribute to organizational goals. It is seen that the workforce turnover rate of ethical organizations is lower. According to the results of the study, all companies that declared ethical codes and codes of conduct reported on honesty and fair treatment and respect for individual / courtesy / human rights and dignity. Many ethical codes are created simply are clearly understood by everyone. Ethical codes should be prepared to be understandable, using short and understandable words. In this context, it has been seen that all the companies that have ethical codes and codes of conduct, which are the subjects of the study, declare their ethical standards in a clear, clear, and understandable way.

Employees at all levels, or the group representing them, must participate in the creation of ethical codes. Including the employees in the process will allow the ethical codes to be prepared correctly and in connection with the business processes, and to create ethical codes that coincide with the individual ethical understanding and are easier to accept. However, it was observed that the companies that declared the ethical code and code of conduct among the companies that were the subject of this research did not report how they created these codes and rules by following a method. It should not be forgotten that the preparation and updating of ethical codes and codes of conduct with a participatory approach will support the sustainability of the rules.

Based on these discussions and the results of the research, various suggestions can be made to airlines:

- Taking the necessary care in the preparation process of the ethical code and code of conduct will directly affect the implementation process. For this reason, a participatory approach should be adopted in the preparation process. Involving employees in the process will increase the applicability and sustainability of ethical codes and codes of conduct.

- Ethical codes and codes of conduct are part of a continuous process and are not static but living standards. For this reason, it needs to be constantly updated and improved.

- Ethical training contributes to the development of ethical skills of personnel. Companies should perform these training activities periodically and work with professional ethics trainers when necessary.

- Establishing a strong ethical culture in companies: Disclosure and reporting of ethical conduct violations requires appropriate channels, the protection of whistleblowers, and warranties.

- Establishing a department that deals only with ethical issues or employing an employee will increase the quality of relevant studies.

- The fact that business does not declare ethical codes and codes of conduct does not mean that they do not exist. But it should not be forgotten that the “declaration” is an indication of the importance given to these activities by the enterprise.

- Declaring ethical codes and codes of conduct with a correct method can be a good start for implementation. Publishing on the website, announcing to the employees by holding meetings, sending e-mails, printing booklets, and distributing them to the relevant people, and hanging them in visible places in the working environment stand out as different methods of declaration. One or more of these methods can be used together. However, the points to be considered here are the confirmation and feedback to be received from employees and stakeholders.

Finally, note that the nature and success of the work carried out in the field of ethical code and code of conduct directly contribute to the sustainable development of civil aviation and the execution of civil aviation activities in international rules and standards.

REFERENCES

- Al Sarrah, M., Ajmal, M.M., & Mertzanis, C. (2020). Identification of sustainability indicators in the civil aviation sector in Dubai: A stakeholders’ perspective. *Soc. Responsib. J.* 2020, 17, 648-668.
- Aksoy, C., & Dursun, Ö. O. (2018). Türkiye’de sivil havacılık sektörünün gelişimine genel bir bakış. *Elektronik Sosyal Bilimler Dergisi*, 17 (67) , 1060-1076 . DOI: 10.17755/esosder.343877.
- Belyaeva, Z. (2015). CSR in the Russian aviation industry: The winds of change, *Strateg. Dir.*, 31, 7–9.
- Bia, M., & Kalika, M. (2007). Adopting an ICT code of conduct: An empirical study of organizational factors. *J. Enterp. Inf. Manag.*, 20, 432–446.
- Burns, P.M., & Cowlshaw, C. (2014). Climate change discourses: How UK airlines communicate their case to the public. *J. Sustain. Tour.*, 22, 750–767.
- Cheng, Y., & Shen, H. (2020). United Airlines crisis from the stakeholder perspective: Exploring customers’ ethical judgment, trust and distrust, and behavioral intentions. *Public Relat. Rev.*, 46, 101908

- Civil Aviation Authority, (2023). *SHGM mevzuat*, Retrieved January 1, 2023, from <http://mevzuat.shgm.gov.tr/>.
- De George, R. T. (1987). The status of business ethics: Past and future. *Journal of Business Ethics*, 6, 201–211.
- Duppati, G., Scrimgeour, F. & Stevenson, R. (2016). Corporate governance in the airline industry- Evidence from the Asia-Pacific Region. *Corp. Ownersh. Control*, 13, 329–335.
- Francis, J., Nanda, D. & Olsson, P. (2008). Voluntary disclosure, earnings quality, and cost of capita. *Journal of Accounting Research*, 46(1), 53–99.
- Gray, R., Javad, M., Power, D. M., & Sinclair, C. D. (2001). Social and environmental disclosure and corporate characteristics: A research note and extension. *Journal of Business Finance & Accounting*, 28, 327–356.
- Hagmann, C., Semeijn, J., & Vellenga, D.B. (2015). Exploring the green image of airlines: Passenger perceptions and airline choice. *J. Air Transp. Manag.*, 2015, 43, 37–45.
- Jones, G.R. (1998). *Organizational theory*, Second Edition. New York: Addison-Weslet Pub. Co. P.189.
- Jose, A., & Lee, S. (2006). Environmental reporting of global corporations: A content analysis based on website disclosures. *Journal of Business Ethics*, 72, 307–321.
- Kolk, A. (2003). Trends in sustainability reporting by the Fortune Global 250. *Business Strategy & the Environment*, 12(5), 279–291.
- Korul, V., & Küçükönel, H. (2003). Türk Sivil Havacılık sisteminin yapısal analizi. *Ege Academic Review*, 3 (1) , 24-38. Retrieved from <https://dergipark.org.tr/tr/pub/eab/issue/39834/472278>.
- Leamon, M.A., Rincon, E.J., Robillard, N.M., & Sutherland, J.J. (2019). Sustainable skies: how the airline industry is addressing climate change. *Journal of Strategic Innovation & Sustainability*, Vol. 14 No. 2, pp. 85-112.
- Lee, M. P. (2009). Does ownership form matter for corporate social responsibility? A longitudinal comparison of environmental performance between public, private, and joint-venture firms. *Business and Society Reviews*, 114, 435–456.
- McDowell, T. (2006). Deloitte’s three ways to instill ethical guidelines. *Strategic HR Reviw*, Vol:5, p.17.
- Sauser, W., (2005). Ethics in Business: Answering the Call. *Journal of Business Ethics*, Vol:58. p.345-357