

Evolution of Traditional Philanthropy to Corporate Social Responsibility: The Overview of the Context and Practices in Turkey

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Abstract: This study aims to trace the evolution of philanthropy towards CSR and to reach an elucidating scheme about the current context and contemporary practices in Turkey. The evolution of the philanthropy concept is evaluated regarding the period of the Ottoman Empire, the Republic of Turkey, the development of the private sector, and finally the influence of globalization. Accordingly, the paper concluded that the historical evolution of philanthropy in Turkey brings about a scheme in which CSR perspective has been emerging. The contemporary practices such as awarding, CSR reporting and following of CSR standards are claimed to be reflections of CSR perspective. On the other side, philanthropy carries on to be influential to some extent in a corporate character, in the practices of the companies.

Key Words: Traditional Philanthropy, Corporate Philanthropy, Corporate Social Responsibility, Turkey

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1. Introduction

This study aims to trace the evolution of philanthropy towards CSR and to reach an elucidating scheme about the current context and contemporary practices in Turkey. For this aim, firstly, the historical changes in the field will be reviewed; then the current status of the field will be described, and finally an overall scheme will be developed to demonstrate the evolution.

The Turkish equivalent of the concept of philanthropy, “hayırseverlik” is usually used as a single response for similar concepts in English, such as philanthropic, voluntarily, discretionary activities, corporate giving, charity, etc. (Türker and Altuntaş-Vural, 2016: 154). Traditionally, philanthropy presents short term solutions for urgent needs (Zincir and Bikmen, 2006: 11), and philanthropic traditions derive from the collective influence of religious ideology, cultural practices, specific communal needs, political goals, and economic conditions (Kılıçalp-Iaconantonio, 2014: 7). On the other hand, corporate philanthropy includes giving as a part of the larger business strategy (Kılıçalp-Iaconantonio, 2014: 20); and this type of philanthropy is planned financially, timely, and institutionally. Generally, philanthropy, at an individual or corporate level, can be accomplished through financial donations and non-cash contributions such as time, expertise, and tangible goods such as computers, medicine, food, and textbooks (Lazzari, 2018).

The successor of corporate philanthropy is accepted to be Corporate Social Responsibility (CSR), which is a broader cluster concept being popular since the 1980s and especially after the 2000s. This concept covers topics such as human rights, labor practices, environmental issues, anti-corruption, fair operating practices, consumer issues, and community involvement and development (The Ten Principles, n.d.; ISO 26000, 2010). The most widely accepted and referred definition

about CSR belongs to Carroll (Crane et al., 2008: 5). Carroll (1979, 1991) sees CSR as a concept related to philanthropy, ethics, legal, and economic areas of business-society relations. *Economic responsibility* is the reason why businesses are set up in society, and it is their first *required* responsibility to function properly to keep on. *Legal responsibility* is also *required* for all corporations to be socially responsible and to play the game by the rules. *Ethical responsibility* is *expected* by society so that corporations should do what is right, just and fair. Philanthropic responsibility is just desired by society and may include charitable donations, supporting employees and their families, sponsoring art, and sports events.

Due to contextual conditions, the understanding and practice of CSR vary according to the regions. Accordingly, when the roots of the concept are considered, it's seen that some macro factors affect the characteristics of CSR (Crane et al., 2008). For example, changing the role of business (and government) in society can pave the way for different interpretations of CSR (Lenssen and Vorobey, 2005: 357). Business social responsibility was traditionally regarded in Europe as an American phenomenon and reflecting American traditions of participation, self-help and small or the least indirect government (Matten and Moon, 2005: 334). Matten and Moon point out that CSR has not been discussed to some extent in Europe as it has been in the US because, in Europe, the legal framework and institutional fabric have included many issues under CSR. Social responsibilities of European corporations have been less a matter of their own discretion than their USA counterparts.

Considering another geographic area, Middle East, Jamali, and Sidani (2012) point out that CSR has distinctive roots and unique expressions that do not always reflect the current understanding and practice in the West. The authors state that CSR in the Middle East builds on deeply rooted traditions of philanthropic giving. Islamic philanthropy provides a strong foundation for CSR in the region and

supports tradition of voluntary giving. However, through a process of mimetic isomorphism and the transfer of best practices from large multinational corporations, existing philanthropy in the region is changing into more strategic forms of giving and coordinated CSR programs (Jamali and Sidani, 2012: 2-3).

CSR research in Turkey, on the other side, has been covered by the articles and the book chapters regarding the Middle East and Europe (Ararat, 2005; Toker et al., 2016; Al-Abdin et al., 2018). Accordingly, Turkey has followed a different pattern than the other European countries (Türker, 2015: 483-484), and has a long history of philanthropy tracing back to the Ottoman Empire. Looking back to today, despite economic growth and an increase in Human Development Index (HDI) values in the Republic of Turkey, there are still severe disparities of income, access to education, and well-paid jobs considering in terms of gender and regions (Kılıçalp-Iaconantonio, 2014: 7). Therefore, contributing to the solution of uneven development or eliminating the problems it creates are considered within the scope of philanthropy and CSR activities.

Based on the above, we can say that philanthropy has historically been an influential concept in terms of the social and economic spheres, both in the Ottoman and the Republican periods. Furthermore, the concept has evolved and changed in some ways in the course of a more institutionalized form, such as CSR. Hence this study aims to trace the evolution of philanthropy towards CSR and to reach an elucidating scheme about the current context and contemporary practices in Turkey. In this respect the research has a deductive perspective and depends on secondary data. The framework of the literature about CSR in general and in Turkey has been the basis of the analysis of the field's current situation. The theoretical and empirical researches on CSR practices in Turkey are analyzed as secondary data. Finally a scheme about the historical development and the current status of the field is drawn.

2. Philanthropic Past before the Republic of Turkey: Role of Religion, Akhism, and Waqfs

Philanthropy was a common practice in both Turkish-Islamic states and Turkish states. Religious elements and traditions were influential in the development of this perspective (Alakavuklar et al. 2009: 112). Philanthropy is seen as an act of good deed as part of religious belief. The basic principle about the philanthropic activities is secrecy; the disclosure of the done is traditionally and religiously not acceptable. Philanthropy, as an individual action, has been transformed into institutional structures in the context of the effects of religion on social life. In this sense, two organizations namely the “akhism organizations” and the “waqfs” were active until the 19th century (Alakavuklar et al. 2009: 113).

The Akhism organizations, in other saying craftsmen’s guilds, have been influential in the regulation of the business and social life and are presented as the most significant and most organized non-governmental organization in the Ottoman state (Ülger and Ülger, 2005: 50). In Akhism, there were 740 moral values that include values of Turkish traditions and Islamic life. The principles make a strong emphasis on working for social good, solidarity and sharing, equality and fairness, and self-sacrificing (Ülger and Ülger, 2005: 50). However, the formation of the Akhism organizations in the villages in Anatolia had also a political and socio-economic background. The Akhism organizations spread throughout Anatolia in the Seljuk and Ottoman periods and enabled Anatolia to become Turkified and Islamized in a short period. In general, religious and moral structure was preserved (Güngör, 2013).

The expansion of the Ottoman Empire and the inclusion of non-Muslims in these organizations enabled the transition from the Akhism organizations to the guilds, and these organizations turned into structures that provide supervision on behalf of the state (Cem

1974 as cited in Alakavuklar et al. 2009: 114). However, although the traditional guilds withered away; consequently, the Ottoman legacy contributed to the long tradition of philanthropy (Ertuna and Tukul 2010: 277).

Besides the Akhism organizations, waqfs are common forms of philanthropy in the Islamic tradition. A waqf is “a permanent endowment set up with property the income from which is to be used for charitable purposes” and dedicated to God as a gift to serve for the benefit of humanity (Mandaville, 1979: 93). The waqfs engaged in charity activities such as solving the health and education problems of the people, providing free food to (to people suffer from poverty and providing accommodation for the passengers and so on Cem 1974 as cited in Alakavuklar et al. 2009: 115).

However, wealthy Ottomans established waqfs not only with a religious motivation. During the classical age of the Ottoman Empire, the state and the waqfs cooperated with each other. This was seen in two ways. First, this cooperation took the form of tax exemptions as well as the direct financial support provided by the state. Second, the foundations that had decentralized decision-making structures were able to solve local problems much faster than the bureaucratic authorities (Çizakça, 2006: 31). Hence the waqfs were also providing some significant facilities for the founders and the state. Other motivations of the establishment of foundations, different than the religious and altruistic beliefs, were to protect property rights, to abduct the gains from the state, and to gain prestige (Çizakça, 2006: 31; Türker and Altuntaş-Vural 2016: 157).

During the reign of II. Abdulhamid (1876-1909), Ottoman philanthropy entered a new era: the decentralized form of philanthropy with the waqf system was over, and it was replaced by a centralized direct aid system (Özbek 2002 as cited in Çizakça, 2006: 28). The waqfs were taken under the will of the central state in the nineteenth century, and eventually, their financial autonomies were abolished

(Çizakça, 2006: 37).

Consequently, there were philanthropic activities of the Akhism organizations and waqfs in the Ottoman Empire. Philanthropy was generally defined as doing good without waiting for a gain (Alakavuklar *et al.*, 2009), but it is seen that there were some interests that were appropriate to the socio-economic structure of the period and that were beyond philanthropy practices of these institutions.

3. Establishment of the Republic of Turkey and the Initial Stages

Following the establishment of the Turkish Republic in 1923, the state played a major economic role in the development of Turkey's private sector. Thus Turkey is typified as an example of a state-dependent business system (Whitley, 1994). The state-funded liberal mixed economy model was implemented until the 1930s, and after 1930 a statist economic policy was implemented (Kazgan, 1999: 68-75). In this period, one party was reigning; the state became active instead of the akhism organizations and waqfs. In 1924, the Ahi organizations were transformed into Chambers of Tradesmen and Craftsmen and foundations (waqfs) were centralized with the establishment of the General Directorate of Foundations (Turan 2002 as cited in Alakavuklar *et al.* 2009:117).

In the 1930s, the state was the only actor to promote industrialization, and at the same time, undertake philanthropic roles and meet the expectations related to philanthropy (Çarkoğlu, 2006: 104). Thus, local actors with a motivation for philanthropy have been replaced by a central actor.

4. Development of the Private Sector and Rebirth of Philanthropy

A more liberal approach was adopted after the 1960s; thus, economic actors, supported by the state policies, started to engage in local entrepreneurship, and joint ventures were established with international companies via licensing or contract agreements (Kazgan, 1999: 115).

The private sector, especially the holdings, were the emerging actors during this period, and they had close relationships with the state. Eighty-seven holdings emerged until 1960 (Buğra, 2010: 87), and in the 1970s, foundations were revived by these business organizations, which established their own foundations and allocated some of their profits to them (Topal and Gürdağ, 2009: 345). It is stated that the companies have tried to legitimize their wealth through philanthropy (Ararat, 2008: 273). This was the reflection of dependent relationship between the state and the companies.

The period between 1960-1980 was a troubled period for Turkey for the socio-economic and political conditions. Relations with the external world accelerated, but the social movements, the Cold War, and the actions of radical organizations affected the process of democracy through three military interventions. In this period, the state also withdrew from some of its social responsibilities due to the effects of liberal movements (Alakavuklar et al., 2009: 119).

5. Impacts of Liberalization and Globalization

The decisions of 24 January 1980 was a turning point in Turkey that paved the way for the transition of Turkey from an inward-oriented economic policy to a neo-liberal system (Kazgan, 1999: 147-149). Due to the privatization of state-owned enterprises, the state started to shift its duties to them in some fields such as social work, health and education, and social security (Gölbaşı, 2008). As a result, the private sector established direct relations with the state and used the opportunities provided by the state (Buğra, 2010: 263-264; Özen, 2002: 59). In this context, the family-type large companies and holdings become the prominent actors of the private sector (Buğra, 2010: 255).

After the 1980s, holdings started social responsibility activities in the fields of art, education, and culture (Alakavuklar et al., 2009: 121). The founding leaders of the holding companies were pioneering philanthropists who contributed to the development of society by mak-

ing donations to hospitals, schools, and museums (Göçenoğlu and Onan, 2008: 44). Most holdings in Turkey have had provisions to donate a percentage of their net profits to foundations set up by their founding families. As mentioned earlier, the drivers behind this phenomenon may be related to the need to gain legitimacy and social acceptance for the relatively new wealth. The philanthropy practices of the holdings were drawn from the individual level to the institutional level, and have been transformed from the mystical intent to achieving social justice and balance (Alakavuklar et al., 2009: 121-122).

After the 1980s, the internationalization of the old and new business groups accelerated (Buğra, 2010: 258). A significant impact of foreign direct investment was the fact that multinational companies (MNCs) introduced CSR practices. MNCs are among the main actors in raising awareness of CSR practices in Turkey (Ararat, 2008: 276). For example, the empirical study of Çetindamar and Arıkan (2005) reveals supply chain pressures as a more critical factor in the adoption of environmentally responsible technologies in Turkish firms than government regulations (as cited in Ararat 2008: 276). In this sense, MNCs became effective in transferring management information as they were in “total quality” in 1990s (Özen, 2002: 80). It is also stated that total quality contributes to the development of social responsibility by ensuring that ethical issues and stakeholders are included in the agenda (Tari, 2011: 634-635).

Another factor that helped to establish consciousness for CSR in Turkey was the increased collaboration with international organizations (Ararat, 2008: 280). Organizations have begun to follow the CSR standards of international organizations, and that became prominent in CSR field. Especially any arrangements for accession to the European Union (EU) have affected the companies and their CSR practices (Alakavuklar et al., 2009: 127-128). For example, after experiencing three military interventions in 20 years, Turkey has been deprived of civil society initiatives, and since then most of the civil

society organizations (CSOs) have been serving as social clubs. The law governing CSOs, the Associations Act, was seen as a severe obstacle until March 2005, and it was amended in compliance with the EU accession process' Copenhagen criteria (Ararat, 2008: 276). Furthermore, the EU has been filling the funding gap for several years through grant-making (Kılıçalp-Iaconantonio, 2014: 20).

On the other hand, the other institutions in Turkey, such as the Capital Market Board, were introducing regulations to bring local practices in line with international governance standards. The Corporate Governance Principles (CGP) was developed in 2003, based on the Organisation for Economic Co-operation and Development (OECD) Principles on corporate governance and amended in 2005 following OECD's amendment. Therefore CSR reporting entered the agenda of companies through the CGP, which requires disclosing the public activities considered as CSR activity (OECD, 2006). On the one hand, relations with international organizations have evolved, and this has affected the field of CSR in Turkey. On the other hand, however, the realization of some social responsibilities of the state by the private sector has paved the way for a distinctive conception of philanthropy and CSR in Turkey (Alakavuklar et al., 2009: 122).

6. Present Status of Philanthropy and CSR Practices in Turkey

As mentioned in the previous sections, the origins of CSR can be found in philanthropic activities during the Ottoman period in Turkey, but engaging in CSR practices become popular among Turkish business organizations during the last decades (Türker, 2015: 494). According to report of Turkey sustainability reporting national review (2016) based on evaluation of activities for sustainability reporting of the companies, CSR awareness level was increased to 95.5 % in 2015, compared to 52.9 % in 2013. According to the report (2016: 69), CSR experts service, the sustainability and CSR awards, and their communication have led to this rising.

Considering the historical evolution of the philanthropy concept and the mentioned increase in the level of CSR awareness, the claim of the current study comes out: the historical evolution of philanthropy in Turkey, bring about a scheme in which CSR perspective has been emerging. The following parts of the paper will present the current status of the field, and it will reach an overall scheme displaying the drivers, characteristics, and content of this evolution.

6.1. Philanthropy today: From Conventional philanthropy to Corporate Philanthropy

The current status of the field demonstrates that the influence of the philanthropy background of Turkey still exists to some extent. The survey, conducted by Capital magazine on charitable donation trends in 2012, has a comparative look at the past 10 and 30 years (Kılıçalp-Iaconantonio, 2014: 14-15). According to the survey, more than half of the respondents (57 %) stated that they have been donating part of their wealth for the past 30 years. In this regard, most respondents make their donations through scholarships (24,5 %). However, in the beginning, their philanthropic activities respectively focused on establishing schools (21,3 %), direct donation to the people in need (17,4 %), establishing a foundation (14 %), and building hospitals/health centers (8,4 %) or religious institutions (7.7 %). After years of philanthropic giving, the families started to use more cash donation (30,6 %) and make in-kind contributions (28,6 %) or donate through their foundation (26,5 %) and CSR programs (4,1 %). The percentage of direct giving within total giving decreases as their years of engagement in philanthropy increases.

The pioneer donors had directed their philanthropic resources to the delivery of basic social services and institution building due to the newly established Republic's lacking adequate infrastructure to deliver social services and public goods (Kılıçalp-Iaconantonio, 2013). This is called "conventional philanthropy," and it is still prev-

alent among new philanthropists. Because there is still a need for some form of support to tackle inequality of access to social services, especially in the less developed areas of the country. Building dormitories, investing in the construction of the community, and healthcare centers in regions of need and post-disaster are presented as examples of traditional philanthropy (Kılıçalp-Iaconantonio, 2014: 19).

While the traditional model focuses more on institution-building and service delivery, new approaches to philanthropy take different forms. The Turkish foundations have taken on new roles due to the development of the legal environment and economy, the emergence of new social needs, and the engagement with foundations in other parts of the world (Kılıçalp-Iaconantonio, 2014: 19). For example, gender equality and entrepreneurship are CSR themes that have become prominent in recent years. In cooperation with the foundations and CSOs, it is an emerging trend for the companies to organize days of service or to support employee volunteering programs. In this sense, highly skilled employees offer training, mentoring, administrative support and skill-building activities to nonprofits. However very few corporations have established grant programs. Sponsorship, short-term project funding, direct payment of project activity costs, or employee volunteering are more common forms of support given to the CSOs (Kılıçalp-Iaconantonio, 2014: 20). It is also pointed out that in the next decades, philanthropists will focus more on climate change, gender equality issues, etc. which are seen as the main CSR issues to maintain well-being of future generations (Kılıçalp-Iaconantonio, 2014: 23).

6.2. CSR Practices

Looking to the field from the other side, we can say that the CSR perspective coexists with corporate philanthropy; and gains significance from day to day. Recent developments, such as the development of CSR projects, reporting, participation in contests, signatory of CSR standards, or receiving various certificates by the companies,

are activities that cannot be explained under the concept of philanthropy. Thus the concept of CSR is also needed to explain the current status of the field. In the following sections practices that are attributed to CSR will be discussed.

Following CSR Standards: UNGC and SA8000

CSR standards constitute a case that cannot be explained with the historical philanthropic view in Turkey, particularly with their promotion of visibility and systematic perspective of the charitable activities. In this context, Turkish organizations have signed the United Nations Global Compact (UNGC), which includes principles regarding human rights, labor rights, environment, and anti-corruption. UNGC provides organizations with information and communication mechanisms and presents the visibility of CSR activities by introducing reporting requirements. All over the world, totally there are 13,916 members of UNGC, and there are 229 organizations from Turkey including private companies, academic organizations, foundations, local and global NGOs, public sector organizations, global and local business associations, SMEs and municipalities; but approximately 64% of the signatories in Turkey are companies and SMEs (UNGC, 2019). Especially after Koç Holding, one of the largest business groups (of Turkey), had signed the UNGC in 2006, the number of signatories increased, and new ones have been participating each year. As of November 2019, 19 new organizations have signed the UNGC in Turkey (UNGC, 2019).

Social Accountability 8000 (SA8000), unlike UNGC, is a certification mechanism, which includes the supervision of working conditions, and it is a more costly mechanism for the organizations. However, the receipt of the certificate demonstrates that some basic requirements have been met. There are 4,380 certified facilities all over the world, and just eight companies currently have SA8000 certifications in Turkey (SAAS, 2019).

Awarding Schemes

Awarding initiatives are other forms of practices in the field that are consistent with a CSR perspective rather than the historical philanthropic view. Several awarding schemes, such as the awards of the Turkish Confederation of Employer Associations (TİSK), Corporate Social Responsibility Turkey Association (TKSSD), and Corporate Volunteers Association (ÖSGD) have also promoted the CSR among the organizations.

TİSK, as “the only supreme organization with authority to represent Turkish employers in the field of industrial relations at home and abroad” (TİSK, n.d.), organizes a national CSR contest. Within the scope of this contest, social responsibility is considered as finding solutions to the “social problems” (TİSK, 2018). Since 2014, TİSK has been awarding CSR projects to encourage big companies and SMEs to focus on CSR issues.

Another significant event is the “CSR Marketplace,” which is organized by TKSSD. TKSSD brings the best practices together since 2009. CSR Turkey is the national partner of CSR Europe, and CSR Europe is informed about the projects of the Turkish companies, and the companies have the opportunity to exchange CSR best practices across Europe (TKSSD, n.d.)

Finally, the “Volunteer Awards Program” organized by the Corporate Volunteers Association (ÖSGD) is also a significant event as a reflection of the field’s focus on CSR. In this initiative, programs and projects that provide social benefits through “employees” are awarded (ÖSGD, n.d.). ÖSGD has been awarding the most successful volunteer program and project, and the most innovative volunteer project since 2007 (ÖSGD, n.d.). With this program, volunteer employees are seen as new actors in the field of CSR.

As the interest of the society in CSR increased, in research conducted by ERA Research & Consultancy (as cited in Kelgökmen,

2010), it is stated that 75 % of the society wanted that social responsibility projects should be announced effectively. Therefore, these awarding schemes can be seen as channels for increasing the visibility of CSR projects.

CSR Reporting

The Global Reporting Initiative (GRI) provides organizations with the opportunity to develop a sustainability reporting framework that includes CSR issues and, thus, the content of their reports. There are 14,301 organizations with 57,211 reports on GRI Sustainability Disclosure Database, and there are 151 organizations with 435 reports from Turkey (including GRI and non-GRI reports) (GRI, 2019). The number of reports in the database has been demonstrating a general upward tendency. As such, according to the report of Turkey's sustainability reporting national review (2016) Turkey has taken critical steps about sustainability practices and the companies to concern the environment, energy costs, energy efficiency, gender equality, and education.

In a study regarding the content of the reports, Altıntaş et al. (2007) evaluate the information provided by 18 companies in ISE-30 index regarding the years of 2003, 2004, and 2005. They find that percentage of relevant details in the companies' reports has risen steadily over the years, and almost all of the companies disclose information on their 'community patronage and sponsorship programs,' such as arts-culture, charity projects, and sports sponsorships. Disclosure of charitable activities via reporting, as such, can be considered as another sign of CSR perspective rather than a philanthropic perspective.

6.3. Ignored aspects of CSR in Turkey

The evolution of CSR in Turkey demonstrates that the concept is based on traditional and corporate philanthropy, but on the other hand, it is stated that the long-term economic, legal, and ethical re-

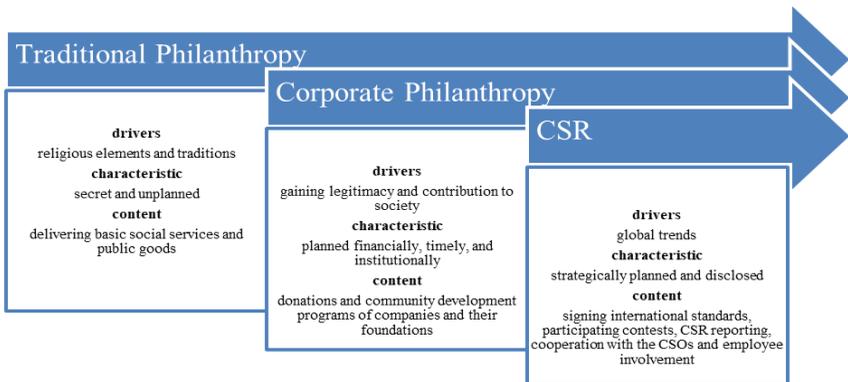
sponsibilities are ignored by the organizations (Türker, 2015: 494). For example, the issue of child labor still remains a problem, especially in more traditional sectors such as agriculture. Combating corruption and bribery deserves more attention, and compliance needs to be monitored more effectively, both at corporate and government levels (CSR Principles in International Business, 2010). Additionally, other quite critical weak areas are stated as renewable energy generation, the elimination of poverty based on regional development, provision of services for disabled people, and occupational health and safety (Turkey Sustainability reporting national review, 2016). Based on these examples, it is essential to remember that CSR is not limited to philanthropic contributions (Carroll, 1991).

7. Conclusion: The Peculiarities of Philanthropy and CSR Practices in Turkey

This study aimed to trace the evolution of philanthropy towards CSR and to arrive at an elucidating scheme on the current context and practices in Turkey. According to the examination of the history of the field in Turkey, the Akhism organizations and waqfs were active in a period of the Ottoman Empire. During this period, initially secrecy and an individual character and later, along with the state inclusion a much more political and socio-economic character of philanthropic activities is evident in the region. Following the establishment of the republic, the state became active in the field with its social responsibilities. Following this, the state left the field to the holdings and their foundations after the development of the private sector. Particularly after the 1980s, companies engaged in philanthropic activities focusing on contribution to society in a more institutionalized manner, and it can be interpreted as the emergence of a corporate philanthropic perspective. Finally, the exposition of external influences to the field due to the implementation of liberal economic policies and the impact of globalization have paved the way for the tran-

sition from conventional philanthropy to corporate philanthropy, and the organizations started to participate in CSR activities in addition to philanthropic activities. Figure 1 reveals the evolution of charitable activities of organizations in Turkey. The evolution of the practices in the field in Turkey is given as traditional philanthropy, corporate philanthropy, and CSR.

Figure 1. From Traditional Philanthropy to Corporate Social Responsibility: Drivers, Characteristics, and Content



Considering the socio-economic and political developments and internationalization, Turkey's peculiar philanthropy and CSR practices can be summarized as follows: There is a strong tradition of philanthropy coming from the past, and this tradition has been sustained by the private sector, due to the private sector's need and search for legitimacy and the social needs to be fulfilled. However, the culture, doing philanthropy practices in secrecy and not advertising them, has changed. There is still philanthropy, which demonstrates the signs of transition from traditional to corporate philanthropy, and additionally, CSR has come to the forefront as a consequence of the global pressures. The philanthropic approach and CSR

are widely recognized and practiced by the business community in Turkey (Robertson, 2009: 622), but the peculiarity of CSR practices in Turkey is that they highlight discretionary responsibilities.

Özet: Bu çalışmanın amacı, Türkiye’de hayırseverliğin KSS’ye doğru evriminin izini sürmek ve şu anki bağlam ve modern uygulamalarla ilgili açıklayıcı bir şemaya ulaşmaktır. Çalışma kapsamında hayırseverlik kavramının evrimi, Osmanlı Devleti Dönemi, Türkiye Cumhuriyeti’nin kuruluş dönemi, özel sektörün gelişimi ve nihayet küreselleşmenin etkisi ile ilişkili olarak değerlendirilmektedir. Buna göre makale, Türkiye’de hayırseverliğin evriminin, KSS perspektifinin ortaya çıktığı bir şemaya yol açtığı sonucuna varmıştır. Ödüllendirme, KSS raporlaması ve KSS standartlarının imzalanması gibi modern uygulamaların KSS perspektifinin yansımaları olduğu iddia edilebilir. Öte yandan, hayırseverlik kurumsal bir karakter ile şirketlerin uygulamalarında etkili olmaya devam etmektedir.

Anahtar Kelimeler: Geleneksel Hayırseverlik, Kurumsal Hayırseverlik, Kurumsal Sosyal Sorumluluk, Türkiye

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