

Araştırma / Research Article



Bir kamu kuruluşunda görev yapan denetçilerin öğrenen organizasyona ilişkin algı düzeyleri

The learning organization perception levels of auditors from a public organization

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Anahtar Kelimeler:

Öğrenen Organizasyonlar, Sağlık Yönetimi, Kamu Hastaneleri

Key Words:

Learning Organizations, Healthcare Management, Public Hospitals

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Gönderme Tarihi/Received Date:

01.12.2017

Kabul Tarihi/Accepted Date:

21.12.2017

Yayımlanma Tarihi/Published Online:

28.12.2017

DOI:

10.5455/sad.13-1512997024

ÖZET

Öğrenen organizasyonlar, çağın modern yönetim anlayışının gereklerinden biridir. İşletmeler kendilerini sürekli olarak geliştirme yolunda arayışlar içine girmişlerdir. Küresel rekabetin arttığı ortamda farklılık oluşturmak ve üstün rekabet gücü yakalamak için kendini sürekli yenileyen, rakiplerine karşı önde yer almak için öğrenmeye önem vermek örgütlerin en önemli önceliklerinden birisi olmalıdır.

Yöneticilerden en alt seviyedeki çalışanlara kadar her bir çalışanın kendini yaptığı görevle ilgili olarak sürekli yenilemesi ve kendine katma değer sağlayacak bilgiler edinmenin yollarını aramanın önemini algılaması gerekmektedir. Çalışanların edindikleri bilgileri takım ruhu anlayışı içinde örgütün tüm birimlerine aktarmaları örgütün bir bütün olarak öğrenmesinin önünü açacağından örgütsel öğrenmenin gerçekleştirilmesinin bu şekilde olacağını bilincinde olmak çalışanlar için son derece önem kazanmaktadır.

Bu çalışma iki ana bölümden oluşmaktadır. Birinci bölümde öğrenme, bireysel öğrenmeden örgütsel öğrenmeye doğru öğrenmenin yaygınlaşması, öğrenen örgüt olmanın gerekleri ve sonuçları ve yetersizlikleri ele alınmıştır. İkinci bölümde ise Sağlık Bakanlığına bağlı bir kamu kuruluşunda görevli denetçilerin öğrenen organizasyona ilişkin algı düzeylerinin ölçülmesi amacıyla anket çalışması yapılmış ve elde edilen verilerin analizi yapılmıştır.

ABSTRACT

Organizations need to be aware of the need for continuous improvement and learning activities in order to find a place for themselves and to survive in the developing competitive markets and take the necessary steps in this direction. Learning organizations are one of the requirements of modern management understanding of the age. Businesses have sought to continually improve themselves. In order to create a difference in the environment of global competition, and to constantly renew itself in order to gain superior competitiveness, emphasis on learning to take the lead against competitors should be one of the most important priorities of the organizations.

From managers to employees at the lowest level, it is necessary for every employee to perceive the importance of constantly seeking ways to obtain information that will provide them with added value and constantly renewing their work. It is extremely important for employees to be aware that this will be the realization of organizational learning since employees will transfer the information they acquire to their entire unit within the framework of team spirit understanding and open up the learning of the organization as a whole.

In the remainder of the study, the learning, the spreading of learning from individual learning to organizational learning, the necessity of being a learning organization and its consequences and inadequacies were discussed firstly. Secondly, with the aim of measuring and evaluating the duty control and supervision organizations of a public organization that is subjected to Turkish Ministry of Healthcare, a questionnaire was conducted.

INTRODUCTION

Organizations need to be aware of the need for continuous improvement and learning activities in order to find a place for themselves and to survive in the developing competitive markets and take the necessary steps in this direction. Learning organizations are one of the requirements of modern management understanding of the age. Businesses have sought to continually improve themselves. In order to create a difference in the environment of global competition, and to constantly renew itself in order to gain superior competitiveness, emphasis on learning to take the

lead against competitors should be one of the most important priorities of the organizations.

From managers to employees at the lowest level, it is necessary for every employee to perceive the importance of constantly seeking ways to obtain information that will provide them with added value and constantly renewing their work. It is extremely important for employees to be aware that this will be the realization of organizational learning since employees will transfer the information they acquire to their entire unit within the framework of team spirit understanding and open up the learning of the organization as a whole.

In the remainder of the study, the learning, the spreading of learning from individual learning to organizational learning, the necessity of being a learning organization and its consequences and inadequacies were discussed firstly. Secondly, with the aim of measuring and evaluating the duty control and supervision organizations of a public organization that is subjected to Turkish Ministry of Healthcare, a questionnaire was conducted.

CONCEPTUAL FRAMEWORK

Learning

Learning is a concept that comes from the existence of the nature of mankind to this day. Man is a being that has learning ability and learns. It is possible to distinguish people from other assets in terms of their ability to learn (Akbaba, 2012: 2). Morris describes the process of learning as a process that results in a permanent change through experiences or repetitions. Learning can be explained as the process of acquiring new behaviors as a result of interaction with the individual's environment or changing and developing old behaviors. Continuity is necessary for learning (Morris, 2015).

For most thinkers, learning is a constant change in behavior resulting in knowledge and experience. Learning is the process of changing the beliefs, values, attitudes and behaviors from theoretical thoughts, practices and experiences. At this point, the learning outcome is knowledge and experience. As a result, a constant change in human values and behaviors occurs (Eren, 2004: 35).

Learning at Individual Level

The difference between ordinary organizations and successful organizations is their learning capacity and speed. This difference can only be achieved by individuals who are the source of information. Since the organization is formed by individuals, the success of the organizations will be through the individual (Tolgay, 2010: 3). At the individual level, learning refers to the attainment, understanding, interpretation, experience, and behavior of a person by using information, intuitions or cognitive processes in a person's surroundings. That is why intuition and comment are a individual concepts (Koçel, 2007: 210).

Learning at Group Level

The second level of learning is at the group level. It means that people who have learned at the personal level share their learning in the group, interpret together and reach a group understanding. Organizational learning is built on group level learning (Koçel, 2007: 213). It

is important that group-level learners can share their positive and negative experiences in order to reach success. The groups learn to produce new knowledge, to put forth new ideas and to do it in business association by analyzing important problems. They can make learning more effective by transferring the information they have acquired between themselves and within the organization to other units and by sharing their experiences. Groups should also value collective learning as well as learning to solve problems (Marquardt, 2002: 41).

Organizational Learning

The concept of organizational learning emerged in the mid-1970s and was first described as the recognition of mistakes and the elimination of these mistakes. Organizational learning is possible by going out of the way of individual learning. However, organizational learning does not mean the sum of individual learning. Individuals and leaders change, but the memories of organizations protect certain behaviors, cognitive maps, norms and values against time. As a matter of fact, the concepts of education, innovation and change start to be used more frequently in serious competitive environments (İnce, 2005: 178). Ray Stata (1988), explains the difference between organizational learning and group and individual learning with two basic ideas. Initially, organizational learning has indicated that shared views can be formed by knowledge and intellectual models of individuals within the organization. Secondly, it is stated that organizational learning framework can be formed by past experiences and knowledge (Marquardt, 2002: 43).

In order to organizational learning to take place, it is necessary to establish a bridge within the organization that will provide the transition from individual learning levels to organizational learning levels. This bridge is possible with the development of three elements together. These elements are communication, transparency and integration. In the transition from individual learning levels to organizational learning, communication is very important for the individual and the parties to understand each other and to ensure unity within the organization. Transparency provides trust. Integration, which is the last element for the completion of organizational learning, provides the unification and integration of information (Yazıcı, 2001: 138).

FROM LEARNING TO LEARNING ORGANIZATION

It is stated that the concept of learning organization can make conclusions from the events that an organization

constantly experiences and adapts them to changing environmental conditions in a system that employees can develop at the same time. As a result of all this, it can be considered as a dynamic organization that constantly changes, develops and renews itself (Senge, 1998: 223).

Briefly, the learning organization is an organization that continually expands its capacity to create its future (Tüz, 1996: 36). David A. Garvin, on the other hand, define learning organization as an organization that has the ability to create, acquire and transmit knowledge and at the same time regulate its behavior so as to reflect new knowledge and opinions (Garvin, 1993: 80). The ability of organizations to adapt to the environment gradually becomes a condition for survival. This phenomenon causes the learning organization approach to enter the agenda of the managers. Because organizations that can not gather information from their environment, can not create information, can not turn them into certain decisions, and are tied up with the circles of their organizations and their adaptation are getting lost (Koçel, 2007: 252).

Development Stages of Learning Organization

McGill and Slocum have studied the process in four stages, far from the learning organizations (Mc Gill ve Slocum, 1993: 68).

Knowing Organization

Knowing organizations are the oldest of organizational models. Frederick W. Taylor and “Scientific Management Approach”, Henri Fayol and “Managerial Theory” and Max Weber and “Bureaucracy Model” who played an important role in shaping classical management thinking have all the same idea “the best one way in every place and condition”. The mentioned best way could only knew by the manager. For this reason, such organizations have been described as “knowing organizations” (Özgener, 2000). Knowing organizations change more in response to change in the environment. The changes are not large, but some attachments are made to the products or services that are owned and made to change (Taştan, 2006). The emergence of knowing organizations as reaction to change in their surroundings is at the same time because of why they are adding to existing products and services. Innovations made in such structures are not the result of learning. Innovations limited by the proven line of the company, at the same time limits the competitive power (Özgener, 2000).

Learning curves in known organizations show a decreasing trend. Knowing organizations can shape the organization around the strengths and potentials

of people, in a way that will fit people into the needs of mechanical organization. If employees of knowing organizations lose their personal development opportunities, they often work for hours on a day-to-day basis in a job they do not value or dislike (Çam, 2002: 62).

Understanding Organization

Understanding organizations take place after the knowing organizations. Understanding organization is an organization that emphasizes that it can be “good” in terms of “best”, depending on conditions and personal understanding and value judgments. In this phase, businesses aim to find the “best” by adding “only the best understanding” and the personal perspectives and values of the employees to the developing events. Moreover, at this stage, the organization is an organization that emphasizes that it can only be ‘good’, depending on circumstances, personal understanding and value judgments, which only assesses in the best possible way. Understanding organization differs from knowing organization in that it regards human element as being in “Neo-Classical” approach (Çam, 2002: 63). In the understanding organization, it is tried to establish “organizational culture” as a whole of values that will bring people together and connect them to the institution and give them the sense of belonging (Özen, 2002: 60). Understanding organizations emphasize the need to bring together people to create the whole value of their sense of belonging to business (Özgener, 2000).

Thinking Organization

Thinking organizations focus on issues such as quickly identifying problems, conducting analysis and implementing them, and managers are trained in this area (Ertürk, 2000: 274). The shortcoming of the thinking organization is that it does not address the underlying problem by focusing on quick solutions. This approach, based on reactive programs in solving business problems, often constrains management’s perspective and prevents learning (Özgener, 2000). Thinking organizations try to find solutions to problems that may arise by investigating possibilities that are not yet available. If there are any faults or problems that may arise in a business in a thinking organization, they can be rectified and necessary precautions will be taken to avoid any adverse events in the future (Özen, 2002: 60). By creating non-existent possibilities they do not support the desire to stand on the problems that may arise (Mocan, 1997: 11).

Learning Organization

The learning organization is, the individual’s self-orientation, his/her own path, his/her self-

improvement, his/her role in the system, his/her effort to be better in his/her whole life, renewing his old knowledge, constantly developing his/her self, briefly, an organization that creates different environments for self-development (Demirkol ve Türkay, 2004: 35). The most important point here is that the learning process is carried out in an organized manner and making it a part of organization culture. Because such an understanding brings with it the process of change, which causes both employees and the organization to assume mutual responsibilities (Taştan, 2006).

Learning organizations use the empowerment of employees more differently than other organizations (Covey, 2004: 197). Learning organizations are committed to improving the success of their business strategy by providing open communication channels that encourage employees to participate and share, encourage learning and reward, and contribute to strategic decisions at critical points with the participation of all employees in the horizontal hierarchy, are defined as organizations that have the characteristics of providing differentiation and can practice these characteristics (Çam, 2002: 66). The changing approaches of learning organizations are very different. While other organizations are adapting within existing values and structures, the learning organization aims to change itself and learn something from change (Özen, 2002: 263).

Senge, who make the concept learning organization popular defines the need for learning as, "As long as the world becomes more interconnected within itself and the complex and dynamic features within the business world are heavily depressed, then the work must be more" learning ". Whether it's name is Ford, Sloan or Watson, it's no longer enough to have one person for the organization. It is no longer possible for someone to "think and find" from the top and to follow the orders of the "great strategy" of everyone else in the organization. Organizations that will really get ahead of others in the future will discover how their employees can assess their commitment and capacity at all levels of an organization" (Senge, 1998: 226).

Characteristics of Learning Organization

It is possible to list the general characteristics of learning organizations as follows (Yazıcı, 2001: 183):

- System thinking is essential.
- Learning comes to the point of doing something.
- Learning is a continuous, strategically used process.
- Members of the organization are conceptions of the preoccupation that the organization-wide student has for the future success of the organization.

- Creativity is important.
- All employees can access information sources that play a critical role in the organization's success.
- There is an organizational culture that supports individual and group learning.
- Change is considered as an opportunity to learn.
- They are flexible to their environment.
- Has the ability to constantly adapt and renew itself to the changing environment.

When we look at the disciplines of learning organization, it turns out that learning organizations need to be involved with five disciplines. Organizations gain the qualification of learning organization when they fulfill the requirements of each of these five disciplines. These five disciplines are personal mastery, mind models, shared vision, team learning and system thinking. If we need to talk about the basic problems of being a learning organization, there are problems like acceptance of the problem, seeing and not seeing the problem, not sharing the information, relativity, lesson, prevention of information production, asylum to the past successes. It should not be overlooked that the learning organizations have some inadequacies. The success of learning organizations is only possible if the changes in the world are keeping pace and if there are measures to anticipate the inadequacies of possible learning. There are 7 types of learning inadequacy in the literature (Senge, 1998: 265). These include position and personal identity, fall-out search mentality, pre-empowerment and responsibility, habit of hanging around events, slow changes being ignored, and experiential learning.

II. Implementation

In this part of the study, an implementation is included to support the literature given on the first part of the study. Surveys were conducted in order to measure the perception level of auditors working in a public organization that is subjected to Turkish Ministry of Healthcare. The analysis of the data obtained from the survey was studied in detail.

The universe of the research is a total of 97 auditors working in a public organization that is subjected to Turkish Ministry of Healthcare. However, all 80 of the auditors were included in the survey because 17 auditors served on other agencies with temporary assignment. In order to develop the data collection tool, the relevant literature was searched first. Based on the information obtained, the questionnaire was developed. The questionnaire consists of two parts. In the first part, 5 questions of personal information were asked. In the second part, there are 25 questions about the learning organization. 25 problems 1-5th questions are related to "Personal Dominance", 6-10th questions

are about “Mental Modeller”, 11-15th questions are about “Shared Vision”, 16-20th questions are related to “System Thinking” and 21-25th questions belong to the disciplines of “Working in a team”. Each question in the second section is rated at five Likert levels: “Never,” “Rarely,” “Sometimes,” “Often” and “Always.”

SPSS Package Program was used in the analysis of the data. The personal information of the first part of the questionnaire was analyzed with the personal information of 25 questions in the second part and the mean responses were analyzed and the responses of the disciplines were compared with the titles of the respondents.

ANALYZES OF THE DATA RELATED TO THE SURVEY

In this section, the analysis of the demographics of the auditors participating in the survey and the answers given in the second section are given.

Analysis of data on responses to demographic characteristics

The data related to the demographics of the survey participants are given in Table 1.

When the demographic characteristics of 80 auditors participating in the survey were examined, it was found that 56.3% of the participants were in the age range of 25-35 years and 56.2% of them were 10 years or less in the profession, 92,5% 's being male is also showing

that this profession is preferred by more men. The fact that 82.5% of respondents have education level at undergraduate level can be explained as young supervisors at the institution are in the beginning of their careers.

Analysis of data on responses to questions

The questionnaires of the auditors who participated in the survey were analyzed separately according to the titles of the answers given by the auditors and the lead auditors.

Perceptions of Assistant Auditor Related to the Learning Organization

The distribution, percentages, and averages of responses given by the assistant auditors to the learning organization are given in Table 2.

It is understood that the general average of the answers given to the questions of personal mastery is 3.88, and that personal development is important in the organization. The general average of answers given to the mind model questions is 3.95, indicating that employees are given the opportunity to freely express their opinions by taking care of their ideas.

The assistant auditors were asked to explain that the objectives of the institution were clearly and correctly determined (mean 4.23), that the personal aims and the organizational objectives fit each other (mean 3.88), that the aims of the institution increased their

Table 1. Distribution of participants according to their demographic characteristics

| | Demographic Characteristics | N | % |
|-------------------|-----------------------------|----|------|
| Age | 25-35 | 45 | 56.3 |
| | 36-45 | 24 | 30 |
| | 46-55 | 10 | 12.5 |
| | 56 and over | 1 | 1.2 |
| | Total | 80 | 100 |
| Gneder | Woman | 6 | 7,5 |
| | Man | 74 | 92,5 |
| | Total | 80 | 100 |
| Education Status | Undergraduate | 66 | 82.5 |
| | Master Degree | 13 | 16.3 |
| | Phd | 1 | 1.2 |
| | Total | 80 | 100 |
| Title | Assistant Auditor | 26 | 32.6 |
| | Auditor | 27 | 33.7 |
| | Chief Auditor | 27 | 33.7 |
| | Total | 80 | 100 |
| Occupational Year | 1-10 years | 45 | 56.2 |
| | 11-20 years | 26 | 32.5 |
| | 20 years and over | 9 | 11.3 |
| | Total | 80 | 100 |

Table 2. Participation status of Assistant Auditors' statements of the learning organization

| | | Never | % | Rarely | % | Sometimes | % | Usually | % | Always | % | Average | General Average |
|------------------|---|-------|------|--------|------|-----------|------|---------|------|--------|------|---------|-----------------|
| Personal Mastery | Individuals who want to improve themselves in our organization are valued. | 0 | 0 | 0 | 0 | 1 | 3.8 | 11 | 42.3 | 14 | 53.9 | 4.5 | |
| | Seminar panels etc. meetings are arranged for self-improvement in our organization. | 1 | 3.8 | 5 | 19.3 | 10 | 38.5 | 9 | 34.6 | 1 | 3.8 | 3.15 | |
| | There is an incentive environment to develop myself in my organization. | 0 | 0 | 3 | 11.5 | 6 | 23.0 | 9 | 34.6 | 8 | 30.9 | 3.84 | 3.88 |
| | There are enough resources to develop myself in my organization. | 0 | 0 | 4 | 15.4 | 9 | 34.6 | 9 | 34.6 | 4 | 15.4 | 3.5 | |
| | I am personally aware of where I want to reach my career in my organization. | 0 | 0 | 2 | 7.7 | 2 | 7.7 | 5 | 19.2 | 17 | 65.4 | 4.42 | |
| Mind Models | I think my organization will succeed in the future. | 0 | 0 | 2 | 7.7 | 4 | 15.4 | 8 | 30.7 | 12 | 46.2 | 4.15 | |
| | I feel valued at my organization. | 0 | 0 | 1 | 3.8 | 2 | 7.7 | 3 | 11.4 | 20 | 77.1 | 4.61 | |
| | I can easily explain my ideas to the people around me. | 0 | 0 | 0 | 0 | 4 | 15.4 | 14 | 53.9 | 8 | 30.7 | 4.15 | 3.95 |
| | Innovations aiming for improvement can be produced in our organization. | 2 | 7.7 | 4 | 15.4 | 7 | 26.9 | 12 | 46.2 | 1 | 3.8 | 3.23 | |
| | Employees in our organization can openly discuss their ideas and assumptions. | 0 | 0 | 5 | 19.2 | 5 | 19.2 | 10 | 38.5 | 6 | 23.1 | 3.65 | |
| Shared Vision | The aims of my organization are in harmony with my personal goals. | 0 | 0 | 3 | 11.4 | 2 | 7.7 | 16 | 61.5 | 5 | 19.4 | 3.88 | |
| | My plans are taken into consideration while preparing plans for our future. | 1 | 3.8 | 8 | 30.8 | 9 | 34.7 | 7 | 26.9 | 1 | 3.8 | 2.96 | |
| | I would like to work for many years to realize the aims of my organization. | 0 | 0 | 3 | 11.4 | 1 | 3.8 | 6 | 23.1 | 16 | 61.7 | 4.34 | 3.91 |
| | The aims of the organization are clear and accurate. | 0 | 0 | 1 | 3.8 | 4 | 15.4 | 9 | 34.7 | 12 | 46.1 | 4.23 | |
| | The aim of the organization increases my work resentment. | 0 | 0 | 1 | 3.8 | 1 | 3.8 | 17 | 65.4 | 7 | 27.0 | 4.15 | |
| System Thinking | There is an effect of my personal efforts in solving the problems of my organization. | 3 | 11.5 | 6 | 23.1 | 12 | 46.2 | 4 | 15.4 | 1 | 3.8 | 2.76 | |
| | Kurumda sorunlar dışarıdan gelen etkenlerle oluşmaktadır. | 2 | 7.7 | 4 | 15.4 | 12 | 46.2 | 6 | 23.0 | 2 | 7.7 | 3.07 | |
| | Detailed studies are being done in our organization to find the source of the problems. | 0 | 0 | 4 | 15.4 | 6 | 23.0 | 11 | 42.3 | 5 | 19.3 | 3.65 | 3.45 |
| | Employees in our organization are constantly aware that they are part of a whole. | 2 | 7.7 | 2 | 7.7 | 3 | 11.5 | 15 | 57.7 | 4 | 15.4 | 3.65 | |
| | Communication channels are open in my organization. | 0 | 0 | 1 | 3.8 | 3 | 11.5 | 13 | 50.0 | 9 | 34.7 | 4.15 | |

Table 2. Resume

| | Never | % | Rarely | % | Sometimes | % | Usually | % | Always | % | Average | General Average | |
|-------------------|--|---|--------|---|-----------|---|---------|----|--------|---|---------|-----------------|------|
| Learning as Teams | Different opinions of teams can be combined in our organization to make joint decisions. | 0 | 0 | 3 | 11.5 | 8 | 30.8 | 12 | 46.2 | 3 | 11.5 | 3.57 | |
| | In our organization, a suitable environment for team work is provided. | 0 | 0 | 6 | 23.1 | 6 | 23.1 | 9 | 34.7 | 5 | 19.1 | 3.5 | |
| | I would like to take part in group work that can be created. | 0 | 0 | 2 | 7.7 | 2 | 7.7 | 13 | 50.0 | 9 | 34.6 | 4.11 | 3.73 |
| | A positive atmosphere is provided for dialogue in the team work carried out in our organization. | 0 | 0 | 3 | 11.5 | 5 | 19.2 | 12 | 46.1 | 6 | 23.2 | 3.8 | |
| | The discussions in the team work are constructive. | 0 | 0 | 2 | 7.7 | 8 | 30.8 | 12 | 46.1 | 4 | 15.4 | 3.69 | |

Table 3. Participation status of auditors' in statements about learning organization

| | Never | % | Rarely | % | Sometimes | % | Usually | % | Always | % | Average | General Average |
|------------------|---|---|--------|----|-----------|----|---------|---|--------|----|---------|-----------------|
| Personal Mastery | Individuals who want to improve themselves in our organization are valued. | 5 | 18.5 | 5 | 18.5 | 5 | 18.5 | 8 | 29.7 | 4 | 14.8 | 3.03 |
| | Seminar panels etc. meetings are arranged for self-improvement in our organization. | 1 | 3.7 | 11 | 40.7 | 11 | 40.7 | 4 | 15.9 | 0 | 0 | 2.66 |
| | There is an incentive environment to develop myself in my organization. | 6 | 22.2 | 7 | 25.9 | 8 | 29.7 | 4 | 14.8 | 2 | 7.4 | 2.59 |
| | There are enough resources to develop myself in my organization. | 4 | 14.8 | 10 | 37.0 | 5 | 18.5 | 8 | 29.7 | 0 | 0 | 2.62 |
| | I am personally aware of where I want to reach my career in my organization. | 4 | 14.8 | 2 | 7.4 | 4 | 14.8 | 8 | 29.7 | 9 | 33.3 | 3.59 |
| Mind Models | I think my organization will succeed in the future. | 3 | 11.1 | 9 | 33.3 | 8 | 29.7 | 5 | 18.5 | 2 | 7.4 | 2.77 |
| | I feel valued at my organization. | 7 | 26.0 | 4 | 14.8 | 5 | 18.5 | 6 | 22.2 | 5 | 18.5 | 2.92 |
| | I can easily explain my ideas to the people around me. | 4 | 14.8 | 2 | 7.4 | 3 | 11.1 | 8 | 29.7 | 10 | 37.0 | 3.66 |
| | Innovations aiming for improvement can be produced in our organization. | 3 | 11.1 | 6 | 22.1 | 8 | 29.7 | 8 | 29.7 | 2 | 7.4 | 3.0 |
| | Employees in our organization can openly discuss their ideas and assumptions. | 3 | 11.1 | 6 | 22.2 | 4 | 14.8 | 8 | 29.7 | 6 | 22.2 | 3.29 |

Table 3. Resume

| | | Never | % | Rarely | % | Sometimes | % | Usually | % | Always | % | Average | General Average |
|-------------------|--|-------|------|--------|------|-----------|------|---------|------|--------|------|---------|-----------------|
| Shared Vision | The aims of my organization are in harmony with my personal goals. | 5 | 18.5 | 5 | 18.5 | 10 | 37.0 | 7 | 26.0 | 0 | 0 | 2.7 | 2.67 |
| | My plans are taken into consideration while preparing plans for our future. | 12 | 44.4 | 6 | 22.2 | 2 | 7.4 | 7 | 26.0 | 0 | 0 | 2.14 | |
| | I would like to work for many years to realize the aims of my organization. | 4 | 14.8 | 6 | 22.2 | 8 | 29.7 | 6 | 22.2 | 3 | 11.1 | 2.92 | |
| | The aims of the organization are clear and accurate. | 5 | 18.5 | 5 | 18.5 | 2 | 7.4 | 13 | 48.2 | 2 | 7.4 | 3.07 | |
| | The aim of the organization increases my work resentment. | 6 | 22.2 | 8 | 29.6 | 7 | 26.0 | 4 | 14.8 | 2 | 7.4 | 2.55 | |
| System Thinking | There is an effect of my personal efforts in solving the problems of my organization. | 7 | 26.0 | 9 | 33.3 | 9 | 33.3 | 2 | 7.4 | 0 | 0 | 3.14 | 2.86 |
| | Kurumumda sorunlar dışarıdan gelen etkenlerle oluşmaktadır. | 1 | 3.7 | 8 | 29.6 | 10 | 37.0 | 6 | 22.3 | 2 | 7.4 | 3.0 | |
| | Detailed studies are being done in our organization to find the source of the problems. | 6 | 22.3 | 12 | 44.4 | 5 | 18.5 | 2 | 7.4 | 2 | 7.4 | 2.33 | |
| | Employees in our organization are constantly aware that they are part of a whole. | 6 | 22.3 | 9 | 33.3 | 5 | 18.5 | 3 | 11.1 | 4 | 14.8 | 2.62 | |
| | Communication channels are open in my organization. | 3 | 11.1 | 5 | 18.5 | 8 | 29.6 | 5 | 18.5 | 6 | 22.3 | 3.22 | |
| Learning as Teams | Different opinions of teams can be combined in our organization to make joint decisions. | 5 | 18.5 | 7 | 25.9 | 8 | 29.6 | 5 | 18.5 | 2 | 7.5 | 2.7 | 2.69 |
| | In our organization, a suitable environment for team work is provided. | 7 | 25.9 | 7 | 25.9 | 5 | 18.5 | 6 | 22.2 | 2 | 7.5 | 2.59 | |
| | I would like to take part in group work that can be created. | 6 | 22.2 | 7 | 25.9 | 7 | 25.9 | 5 | 18.5 | 2 | 7.5 | 2.62 | |
| | A positive atmosphere is provided for dialogue in the team work carried out in our organization. | 3 | 11.1 | 8 | 29.6 | 10 | 37.0 | 4 | 14.8 | 2 | 7.5 | 2.77 | |
| | The discussions in the team work are constructive. | 4 | 14.8 | 7 | 25.9 | 8 | 29.6 | 6 | 22.2 | 2 | 7.5 | 2.81 | |

personal commitment to work (mean 4.15) (average 4.34), but that their views were not taken into account in the prospective plans of the institution (average 2.96). The overall average of responses to shared vision questions is 3.91 indicating that the objectives of the assistant auditors are consistent with the objectives of the organization and they therefore want to continue to work in the institution for many years.

It is understood that the general average of the answers given to the system thinking questions is 3.45, in which the employees' communication channels in the organization are open and the opinions that the detailed studies are done to determine the source of the problems are effective. The overall average of responses

to team learning questions is 3.73, indicating that employees in the organization are provided with the appropriate environment for teamwork and dialogue.

Auditors' Perceptions Related to Learning Organization

The distributions, percentages, and averages of the responses given by auditors to the learning organization are given in Table 3.

The overall average of responses to personal mastery questions is 2.89 indicating that auditors' opinions are not suitable for developing themselves in the organization and that meetings such as seminars and panels are not organized and according to the results they are different from assistant auditors.

Table 4. Participation status of chief auditors' in statements about learning organization

| | Never | % | Rarely | % | Sometimes | % | Usually | % | Always | % | Average | General Average | |
|-------------------|--|---|--------|----|-----------|----|---------|----|--------|---|---------|-----------------|------|
| Personal Mastery | Individuals who want to improve themselves in our organization are valued. | 3 | 11.1 | 7 | 25.9 | 10 | 37.1 | 6 | 22.2 | 1 | 3.7 | 2.81 | |
| | Seminar panels etc. meetings are arranged for self-improvement in our organization. | 0 | 0 | 10 | 37.1 | 10 | 37.1 | 4 | 14.7 | 3 | 11.1 | 3.0 | |
| | There is an incentive environment to develop myself in my organization. | 6 | 22.2 | 8 | 29.6 | 7 | 25.9 | 5 | 18.6 | 1 | 3.7 | 2.51 | 2.88 |
| | There are enough resources to develop myself in my organization. | 8 | 29.7 | 3 | 11.1 | 10 | 37.1 | 4 | 14.7 | 2 | 7.4 | 2.59 | |
| | I am personally aware of where I want to reach my career in my organization. | 4 | 14.8 | 2 | 7.4 | 4 | 14.8 | 10 | 37.1 | 7 | 25.9 | 3.51 | |
| Mind Models | I think my organization will succeed in the future. | 3 | 11.1 | 5 | 18.5 | 10 | 37.1 | 4 | 14.7 | 5 | 18.6 | 3.11 | |
| | I feel valued at my organization. | 2 | 7.4 | 4 | 14.7 | 7 | 25.9 | 8 | 29.7 | 6 | 22.3 | 3.44 | |
| | I can easily explain my ideas to the people around me. | 2 | 7.4 | 0 | 0 | 5 | 18.6 | 11 | 40.7 | 9 | 33.3 | 3.92 | 3.33 |
| | Innovations aiming for improvement can be produced in our organization. | 0 | 0 | 5 | 18.6 | 17 | 62.8 | 5 | 18.6 | 0 | 0 | 3.0 | |
| | Employees in our organization can openly discuss their ideas and assumptions. | 4 | 14.7 | 2 | 7.4 | 8 | 29.7 | 11 | 40.8 | 2 | 7.4 | 3.18 | |
| Shared Vision | The aims of my organization are in harmony with my personal goals. | 0 | 0 | 2 | 7.4 | 12 | 44.4 | 10 | 37.1 | 3 | 11.1 | 3.51 | |
| | My plans are taken into consideration while preparing plans for our future. | 7 | 25.9 | 5 | 18.6 | 9 | 33.3 | 3 | 11.1 | 3 | 11.1 | 2.62 | |
| | I would like to work for many years to realize the aims of my organization. | 1 | 3.7 | 5 | 18.5 | 5 | 18.5 | 10 | 37.1 | 6 | 22.2 | 3.55 | 3.21 |
| | The aims of the organization are clear and accurate. | 0 | 0 | 7 | 25.9 | 9 | 33.4 | 7 | 25.9 | 4 | 14.8 | 3.29 | |
| | The aim of the organization increases my work resentment. | 2 | 7.4 | 5 | 18.4 | 10 | 37.2 | 8 | 29.6 | 2 | 7.4 | 3.11 | |
| System Thinking | There is an effect of my personal efforts in solving the problems of my organization. | 1 | 3.7 | 6 | 22.3 | 8 | 29.6 | 12 | 44.4 | 0 | 0 | 3.14 | |
| | Kurumumda sorunlar dışarıdan gelen etkenlerle oluşmaktadır. | 0 | 0 | 1 | 3.7 | 15 | 55.6 | 3 | 11.1 | 8 | 29.6 | 3.66 | |
| | Detailed studies are being done in our organization to find the source of the problems. | 2 | 7.4 | 11 | 40.7 | 7 | 25.9 | 6 | 22.3 | 1 | 3.7 | 2.74 | 3.17 |
| | Employees in our organization are constantly aware that they are part of a whole. | 2 | 7.4 | 9 | 33.4 | 11 | 40.7 | 3 | 11.1 | 2 | 7.4 | 2.77 | |
| | Communication channels are open in my organization. | 0 | 0 | 6 | 22.2 | 6 | 22.2 | 9 | 33.3 | 6 | 22.2 | 3.55 | |
| Learning as Teams | Different opinions of teams can be combined in our organization to make joint decisions. | 2 | 7.4 | 9 | 33.3 | 10 | 37.1 | 3 | 11.1 | 3 | 11.1 | 2.85 | |
| | In our organization, a suitable environment for team work is provided. | 5 | 18.4 | 10 | 37.2 | 6 | 22.3 | 5 | 18.4 | 1 | 3.7 | 2.51 | |
| | I would like to take part in group work that can be created. | 4 | 14.8 | 3 | 11.1 | 4 | 14.8 | 10 | 37.1 | 6 | 22.2 | 3.40 | 2.97 |
| | A positive atmosphere is provided for dialogue in the team work carried out in our organization. | 0 | 0 | 7 | 25.9 | 13 | 48.2 | 5 | 18.5 | 2 | 7.4 | 3.07 | |
| | The discussions in the team work are constructive. | 0 | 0 | 4 | 14.8 | 16 | 59.3 | 7 | 25.9 | 0 | 0 | 3.11 | |

Unlike the assistant auditors, the auditors found that they were able to openly discuss the opinions of the individuals in the institution (mean 3.29) and their own ideas easily in their surroundings (mean 2.77), while evaluating the value of the institution (average 2.92) and the future success of the institution positively 3.66) and shared the same opinion with their assistants. The overall average of the responses of the respondents to the question of the mind models is 3.12, indicating that the auditors can easily explain their ideas at the organization and open the debate.

The overall average of the responses to the shared vision questions was 2.67, so it was effective for auditors to state that their views were not taken into consideration during the organizational planning.

Although auditors share similar views with assistant auditors in the areas of communication channels open in the institution (average 3.22), problems in the organization do not occur with external factors (mean 3.0), and there is no effect of personal efforts in resolving organizational problems (mean 3.14) (mean 2.33) and that the employees of the organization did not regard themselves as a part of the whole (mean 2.62), indicating that they think they are different from the auditors' assistants in these matters. The overall average of the responses to the system thinking questions is 2.86, which suggests that auditors should not view themselves as a part of the whole, in other words, to indicate that their belonging to the organization is not very robust.

The overall average of responses to teamwork questions is 2.69, which suggests that auditors' opinions are influenced by their views that there is no suitable environment for teamwork in the organization.

Chief Auditors' Perceptions Related to Learning Organization

The distribution, percentages and averages of the answers given by the Chief Auditors to the learning organization are given in Table 4.

While the chief auditors indicated that they were aware of where they wanted to reach a career, such as auditors and assistant auditors at the organization (mean 3.51), they showed that they did not have an incentive environment to improve themselves (average 2.51). The overall average of responses to personal mastery questions is 2.88, which suggests that the views of the chief auditors that there is no incentive to improve themselves are effective.

The general average of answers given to the mind model questions is 3.33, and it is seen that it is effective for the chief auditors to express their opinions easily to their surroundings. The overall average of the responses to the shared vision questions is 3.21, and it is understood that it is effective to indicate that the chief auditors' intentions are consistent with the aims of the organization and that they want to serve for many years in order to achieve the objectives of the organization.

The general average of the answers given to the system thinking questions is 3.17 and it is seen that it is effective to indicate that the chief auditors do not carry out detailed studies in finding the source of the problems in the organization. The chief auditors are more positive about this discipline than the auditors, even though they are as positive as supervisor aides on team learning.

Comparing Perceptions of Assistant Auditors, Auditors and Chief Auditors Related to the Learning Organization

The level of significance of the differences was examined using the Tukey HSD method ($p = .05$) for comparing the perceptions of Assistant Auditor, Auditor and Chief Auditors on the learning organization.

Table 5. The Significance Level of the Differences Between the Perceptions of the Chief Auditor, Auditor and Assistant Auditor Related to the Discipline of "Personal Mastery"

| Discipline | (I) Title | (J) Title | Difference Between Averages (I-J) | Sig. |
|------------------|-------------------|-------------------|-----------------------------------|------|
| Personal Mastery | Assistant Auditor | Auditor | ,98091 [*] | ,000 |
| | | Chief Auditor | ,99573 [*] | ,000 |
| | Auditor | Assistant Auditor | -,98091 [*] | ,000 |
| | | Chief Auditor | ,01481 | ,998 |
| | Chief Auditor | Assistant Auditor | -,99573 [*] | ,000 |
| | | Auditor | -,01481 | ,998 |

$P \leq .05$

When the table is examined, it is found that there is a meaningful difference between the perceptions of the assistant auditors and the auditors (Sig = .000) and the difference between the perceptions of the assistant auditors (Sig = .000) and the chief auditors', moreover there is no significant difference between the perceptions of the auditors and the chief Auditors (Sig. = .998).

When we look at the significance level of the differences between the perceptions of the chief auditor, auditor and assistant auditor related to the discipline of the "mind model"; it can be seen that, there is a significant difference between the perceptions of the assistant auditors and the auditors (Sig = .002) and the perceptions of the assistant auditors and the chief auditors (Sig = .021), and there is no significant difference between the perceptions of the auditors and the chief auditors (Sig. = .655).

When the table is examined, between the perceptions of the assistant auditors and the auditors (Sig = .000), there appears to be a significant difference between the perceptions of assistant auditors and the chief auditors (Sig = .006) and the perceptions of auditors and chief auditors (Sig = .037). The arithmetic average of the

answers given by the auditors to the questions about this discipline is 0.54 lower than the average of the chief auditors and 1.23 lower than the average of the assistant auditors.

When we look at the significance level of the differences between the perceptions of the chief auditor, auditor and assistant auditor related to the discipline of the "system thinking"; it can be seen that, there is a meaningful difference between the perceptions of assistant auditors and auditors (Sig = .001), on the other hand, there appears to be no significant difference between the perceptions of assistant auditors and the chief auditors (Sig .: = 372) and between the perceptions of the auditors and the chief auditors (Sig. = .051).

When the table is examined, there is a significant difference between the perceptions of the assistant auditors and the auditors (Sig = .007) between the assistant auditors and chief auditors' perceptions (Sig = .000), and no significant difference between the perceptions of the auditors and the chief auditors (Sig = .442) can be seen. The arithmetic average of the answers given by the auditors to the questions about this discipline is 0.28 lower than the average of the chief auditors and 1.03 lower than the average of the assistant auditors.

Table 6. The Significance Level of the Differences Between the Perceptions of the Chief Controller, Auditor and Auditor Related to the "Shared Vision"

| Discipline | (I) Title | (J) Title | Difference Between Averages (I-J) | Sig. |
|---------------|-------------------|-------------------|-----------------------------------|------|
| Shared Vision | Assistant Auditor | Auditor | 1,23390* | ,000 |
| | | Chief Auditor | ,69316* | ,006 |
| | Auditor | Assistant Auditor | -1,23390* | ,000 |
| | | Chief Auditor | -,54074* | ,037 |
| | Chief Auditor | Assistant Auditor | -,69316* | ,006 |
| | | Auditor | ,54074* | ,037 |

P ≤ .05

Table 7. Level of Significance of Differences between the Perceptions of the Chief Auditor, Auditor and Assistant Auditor Related to the Discipline "Team Learning"

| Discipline | (I) Title | (J) Title | Difference Between Averages (I-J) | Sig. |
|---------------|-------------------|-------------------|-----------------------------------|------|
| Team Learning | Assistant Auditor | Auditor | 1,03476* | ,000 |
| | | Chief Auditor | ,74587* | ,007 |
| | Auditor | Assistant Auditor | -1,03476* | ,000 |
| | | Chief Auditor | -,28889 | ,442 |
| | Chief Auditor | Assistant Auditor | -,74587* | ,007 |
| | | Auditor | ,28889 | ,442 |

P ≤ .05

CONCLUSION AND RECOMMENDATIONS

The level of perception of the assistant auditors' disciplines regarding personal mastery, mind models, shared vision, system thinking and learning organization in the form of team learning is higher than auditors and chief auditors. The vast majority of the assistant auditors indicated that the organization they were working with had personal development opportunities, that they had the opportunity to explain their ideas in the organization, so they thought that they would work for many years at the organization, that communication channels in the organization had developed positively and that this was the appropriate environment for teamwork and dialogue.

The perceptions of auditors and chief auditors regarding the learning organization seem to differ in many respects from assistant auditors. Considering these differences, the auditors and the chief auditors stated that they did not consider suitable conditions for developing themselves in the organization and that they did not consider working for a long time in the organization because they did not consider their views as part of a whole, and that they do not have the right environment to work as a team in the organization.

In general, it can be said that the chief auditor and the auditors have close perceptions and that the assistant auditors have a different perception (more positive direction) than the chief auditors and the auditors. Ensuring the auditors and chief auditors are able to develop their own environment, giving them the opportunity to appreciate the views of those concerned with the future of the organization or the solution of a problem, and allow them to see themselves as part of the organization and to make the busy environment more effective for team work in the organization, it is evaluated that all the employees in the organization will be able to learn continuously and develop themselves in terms of the learning organization.

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