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From Editor
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Internet Linguistics
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S2 UDES

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ARTICLES

From Editor
Şevket Alper KOÇ

Internet Linguistics
Eka RUSIESHVILI 1

Countering Violent Extremism: Leading Practices and Emerging Insights
Giorgi KAISHAURI 6

The Issue of Religious Freedom in the Baltic Countries (in the post-Soviet Period)
Manana DARCHASHVILI 14

Overview of Marketing Strategy within the Scope of Innovative Approach: Evaluation in terms of Sustainability
Ayşenur ERDİL 22

Batman Havalimanının Batman İlinin Makroekonomik Performansı ile İlişkisi
İshak GÜN / İsmail ŞİRİNER 35

The Role of Tax Mediation in Resolving Tax Disputes
İrakli GABISONIA / Tamar BARAMIA 47

FROM EDITOR

This special issue of Journal of Current Debates in Social Sciences contains six papers. Below, these papers are briefly summarized.

In the first paper Rusieshvili examines the field of internet linguistics. The paper states that by delving into this dynamic subject matter, researchers can unlock valuable insights that can enhance our understanding of language evolution in the modern era. In addition to that, it also shows that the socio-linguistic, educational, stylistic, and applied perspectives collectively form an interconnected web that influences the study and application of language.

In the second paper, Kaishauri analyzes on the key practices and insights which have emerged in the Preventing and Countering Violent Extremism (P/CVE) fields. In the paper, eight themes are identified from various academic studies and practitioner reports: (1) individual resilience, (2) identity formation, (3) action and dialogue, (4) community engagement, (5) community resilience, (6) women's roles, (7) personnel's roles, and (8) former radicals. This paper outlines key moving parts in the P/CVE strategies, emphasizing balanced approaches, stakeholder involvement, and further research for effective P/CVE initiatives.

In the third paper, Darchashvili examines the issue of religious freedom in the Baltic countries in the post-Soviet period. The paper states that even in the space of the former Soviet Union, where it was believed that the religious factor was insignificant, and despite decades of persecution and the introduction of atheism, religion took an important place again in the post-Soviet period. The paper aims to present the reality of the Baltic states, the existing legislation on freedom of religion, the relations between the state and religious organizations, and various aspects related to the freedom of religious organizations, based on the study and analysis of existing official documents and secondary sources.

In the fourth paper, Erdil makes an overview of marketing strategy within the scope of innovative approach: an evaluation in terms of sustainability. Not only measurement issues in the Conventional Channel in the Field Revenue Process section have been investigated

in the paper, but also issue was assessed and comparisons were generated.

In the fifth paper, Gün and Şiriner studies the relationship between Batman Airport and macroeconomic performance of Batman Province. In this paper, the relationship between the airport and the macroeconomic performance of Batman province is tried to be determined by explaining the relationship between Batman Airport and 16 different indicators consisting of economic data of Batman province such as import and export, number of enterprises and employment, number of tourists, population data of the city and the direction of urbanization.

And finally in the sixth paper, Gabisonia and Baramia delves into the fundamental principles and significance of mediation while examining mediation models from various foreign countries, such as Germany, Austria, and the United States of America.

Guest Editor
Prof. Dr. Şevket Alper KOÇ
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Internet Linguistics

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Article Info	Abstract
<p><i>Received:</i> 24.11.2023 <i>Accepted:</i> 05.12.2023</p>	<p>The field of Internet linguistics offers a unique opportunity to explore the ever-changing language patterns and styles shaped by the digital realm. By delving into this dynamic subject matter, researchers can unlock valuable insights that can enhance our understanding of language evolution in the modern era. The socio-linguistic, educational, stylistic, and applied perspectives collectively form an interconnected web that influences the study and application of language. Combating the exploitation of the Internet demands a multi-faceted approach, with forensic linguistics playing a crucial role in identifying and apprehending offenders.</p>
<p>Keywords: Internet linguistics, socio-linguistic, educational, stylistic, applied linguistics</p>	

INTRODUCTION

Methods of teaching foreign languages are continually evolving, each with its own set of advantages and disadvantages. These changes stem, on one hand, from the emergence of various trends in linguistic and related disciplines, and on the other hand, from the imperative to enhance the quality of education for specific target groups. In the contemporary landscape, no single method enjoys exclusive preference, as there is no universally applicable approach to teaching a foreign language that suits all target groups. The efficacy of a particular method hinges on factors such as the learner's existing knowledge, cultural disparities, and distinctions between the native language and the target language.

Nowadays, Internet linguistics studies new language styles and forms that have arisen under the influence of the Internet and other New Media, such as Short Message Service (SMS) text messaging. Since the beginning of Human-computer interaction (HCI) leading to computer-mediated communication (CMC) and Internet-mediated communication (IMC), experts have acknowledged that linguistics has a contributing role in it, in terms of web interface and usability. Studying the emerging language on the Internet can help improve conceptual organization, translation and web usability. This will benefit both linguists and web users (Baron 2008).

The study of Internet linguistics can be effectively done through 4 main perspectives; sociolinguistics, education, stylistics and applied. Further dimensions have developed as a result of further technological advancements which include the development of the Web as Corpus and the spread and influence of the stylistic variations brought forth by the spread of the Internet, through the Mass Media and Literary Works. In view of the increasing number of users connected to the Internet, the linguistics future of the Internet remains to be determined as new computer-mediated technologies continues to emerge and people adapt their languages to suit these new mediums. The Internet continues to play a significant role in both encouraging as well as diverting attention away from the usage of languages (Crystal 2001, p. 282).

The distinction between the Internet and the World Wide Web, or simply the Web must be made clear. The Internet is a network of networks which connects computers worldwide while the

Web is one part of this network. It is the medium through which people access the information that travels over the Internet.

The study of Internet linguistics encompasses four main perspectives: sociolinguistics, education, stylistics, and applied linguistics. These perspectives have further expanded with technological advancements, including the development of the Web as a Corpus and the widespread influence of stylistic variations propagated through the Internet, Mass Media, and Literary Works. As the number of Internet users continues to grow, the linguistic future of the Internet remains uncertain, subject to the emergence of new computer-mediated technologies and the evolving language adaptations of its users. The Internet, on one hand, plays a vital role in promoting the use of languages, but on the other hand, it may also divert attention away from traditional language usage (Gumperz 1972).

It is essential to distinguish between the Internet and the World Wide Web, commonly known as the Web. The Internet constitutes a vast network of interconnected computers worldwide, while the Web represents just one part of this network, serving as the medium through which people access information traveling over the Internet. Understanding this distinction is crucial for a comprehensive perspective on the digital landscape (Schegloff 1972).

1. Sociolinguistic Perspective

The socio-linguistic perspective explores the dynamic relationship between language and society. It delves into how language is used within different social contexts, reflecting cultural norms, identities, and power structures. This perspective recognizes that language is not static but evolves alongside social changes. It encompasses the study of dialects, sociolects, and language variations based on factors like age, gender, ethnicity, and social class. Moreover, it highlights how language can both perpetuate and challenge societal inequalities. In turn, the socio-linguistic perspective draws upon insights from education, stylistics, and practical applications to better understand and address linguistic diversity. This broadened understanding of language education emphasizes the need for flexible and adaptive teaching methods that acknowledge and respond to the complex interplay between language and society.

The basic theoretical features of sociolinguistics and the context of its practice lend foreign language education its rich social content. To illustrate, when one considers language education in a school context, noting student-teacher interactions alongside educational components of teaching and learning, the significance of social interactions is readily perceived. Regarding communicational functions, the application of sociolinguistics in a classroom context can contribute enormously to the development of foreign language teaching techniques. Foreign-language-education-related research in areas listed above has been well developed and applied. The theme of this article is the interaction between sociolinguistics and foreign language education because in FLT research sociolinguistics has been an ignored or overlooked area of study. Generally, the FLT researchers do not make any connection between the two even though they make inferences about the significance of the context in developing the communicative competence of the learners of a foreign language. Therefore, it is essential to see the attributes of both sociolinguistics and foreign language education disciplines, such as language attitudes, language and culture, and policies governing the selection of foreign languages to be taught. In this article these will be examined

1.1. Educational Perspective

The educational perspective concentrates on language acquisition, literacy, and the role of language in learning. It examines how language is taught, learned, and used in educational settings. This perspective is crucial in developing effective teaching methods and promoting language development among learners of all ages and backgrounds. Understanding the socio-linguistic aspects of students' linguistic backgrounds can enhance educators' ability to create inclusive and culturally responsive learning environments. Additionally, the educational perspective informs stylistic choices in educational materials and curricula, which can impact students' language proficiency and overall academic success. Integrating both socio-linguistic and educational perspectives allows for a comprehensive and nuanced approach to language instruction.

1.2 The Stylistic Perspective

The stylistic perspective analyzes the expressive and artistic use of language. It explores how language choices, such as tone, register, and rhetorical devices, shape communication to elicit specific responses or convey particular emotions. Stylistics examines written and spoken language in various contexts, such as literature, poetry, advertising, and public speaking. This perspective recognizes that language is not just a tool for conveying information but also a means of crafting compelling narratives and evoking meaning on multiple levels. Moreover, the stylistic perspective draws insights from socio-linguistics to consider how stylistic choices may be influenced by social and cultural factors (Maynor 1994).

1.3 The Applied Perspective

The applied perspective bridges theory and practice, focusing on the real-world applications of language studies. It involves using findings from socio-linguistics, education, and stylistics to address practical challenges related to language use. Applied linguists work in diverse fields, including language teaching, language policy, translation, and communication consultancy. This perspective seeks to improve language learning methodologies, enhance cross-cultural communication, and develop language interventions that cater to specific needs and contexts. Furthermore, it recognizes that practical applications can, in turn, inform and enrich the other perspectives, leading to a continuous cycle of growth and refinement (Mc Elheam 2000).

1.4 Language Documentation

Firstly, the Internet facilitates language documentation. Digital archives of media such as audio and video recordings not only help to preserve language documentation, but also allows for global dissemination through the Internet. Publicity about endangered languages, such as Webster (2003) has helped to spur a worldwide interest in linguistic documentation (Goffman 1981).

Foundations such as the Hans Rausing Endangered Languages Project (HRELP), funded by Arcadia also help to develop the interest in linguistic documentation. The HRELP is a project that seeks to document endangered languages, preserve and disseminate documentation materials among others. The materials gathered are made available online under its Endangered Languages Archive (ELAR) program.

1.5 Language Revitalization.

Other online materials that support language documentation include the Language Archive Newsletter which provides news and articles about topics in endangered languages. The web version of Ethnologue also provides brief information of all of the world's known living languages. By making resources and information of endangered languages and language documentation available on the Internet, it allows researchers to build on these materials and hence preserve endangered languages.

Secondly, the Internet facilitates language revitalization. Throughout the years, the digital environment has developed in various sophisticated ways that allow for virtual contact. From e-mails, chats to instant messaging, these virtual environments have helped to bridge the spatial distance between communicators. The use of e-mails has been adopted in language courses to encourage students to communicate in various styles such as conference-type formats and also to generate discussions. Similarly, the use of e-mails facilitates language revitalization in the sense that speakers of a minority language who moved to a location where their native language is not being spoken can take advantage of the Internet to communicate with their family and friends, thus maintaining the use of their native language. With the development and increasing use of telephone broadband communication such as Skype, language revitalization through the internet is no longer restricted to literate users (Herring 1996).

Hawaiian educators have been taking advantage of the Internet in their language revitalization programs.] The graphical bulletin board system, Leoki (Powerful Voice), was established in 1994. The content, interface and menus of the system are entirely in the Hawaiian language. It is installed throughout the immersion school system and includes components for e-mails, chat, dictionary and online newspaper among others. In higher institutions such as colleges and universities where the

Leoki system is not yet installed, the educators make use of other software and Internet tools such as Daedalus Interchange, e-mails and the Web to connect students of Hawaiian language with the broader community.

Another use of the Internet includes having students of minority languages write about their native cultures in their native languages for distant audiences. Also, in an attempt to preserve their language and culture, Occitan speakers have been taking advantage of the Internet to reach out to other Occitan speakers from around the world. These methods provide reasons for using the minority languages by communicating in it. In addition, the use of digital technologies, which the young generation think of as 'cool', will appeal to them and in turn maintain their interest and usage of their native languages.

1.6 Forensic Linguistics.

Exploitation of the Internet; Forensic linguistics. The Internet can also be exploited for activities such as terrorism, internet fraud and pedophilia. In recent years, there has been an increase in crimes that involved the use of the Internet such as e-mails and Internet Relay Chat (IRC), as it is relatively easy to remain anonymous. These conspiracies carry concerns for security and protection. From a forensic linguistic point of view, there are many potential areas to explore. While developing a chat room child protection procedure based on search terms filtering is effective, there is still minimal linguistically orientated literature to facilitate the task. In other areas, it is observed that the Semantic Web has been involved in tasks such as personal data protection, which helps to prevent fraud (Kawasaki 1996).

The Internet, while a remarkable tool for global connectivity and information exchange, unfortunately, can also be misused for nefarious activities such as terrorism, internet fraud, and pedophilia. In recent years, there has been a concerning increase in crimes perpetrated through the use of the Internet, utilizing channels like e-mails and Internet Relay Chat (IRC), which offer relative anonymity to the offenders. Consequently, these digital conspiracies pose significant security and protection challenges.

From a forensic linguistic perspective, exploring various avenues becomes imperative to tackle these issues effectively. Although developing a chat room child protection procedure that relies on search term filtering has proven to be efficient, it remains evident that there is a lack of adequate linguistically-oriented literature to support such efforts fully. This knowledge gap hinders the progress in dealing with these criminal activities effectively.

In different domains, the Semantic Web has emerged as a valuable asset in tasks like personal data protection, significantly aiding in fraud prevention. Leveraging such technological advancements can be instrumental in safeguarding individuals from the dangers of internet exploitation.

1.7 Dimensions of Internet Linguistics.

In addition to these perspectives, the field of Internet linguistics adds another dimension to the study of language. This dimension encompasses various aspects, including treating the Web as a corpus and addressing issues of language identification and normalization. The impacts of Internet linguistics on everyday life are further examined through the lenses of the spread and influence of Internet stylistics, trends of language change on the Internet, and conversation discourse (Talbot 1995). This multi-dimensional approach recognizes the evolving nature of language in the digital age and emphasizes the importance of considering online communication patterns and linguistic phenomena in the broader context of language studies.

CONCLUSION

In conclusion, As the Internet continues to evolve and influence communication, the study of Internet linguistics will remain at the forefront of linguistic research, providing valuable knowledge for linguists, language enthusiasts, and all those engaged in the digital world.

Understanding the interplay between these perspectives is essential for a comprehensive grasp of language's multifaceted nature and its profound impact on individuals and societies. As language continues to evolve, so too will our comprehension of its complexities through these dynamic and interrelated lenses.

By advancing research in linguistically-oriented methodologies and leveraging cutting-edge technologies like the Semantic Web, we can work towards a safer online environment for all users.

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Countering Violent Extremism: Leading Practices and Emerging Insights

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Article Info	Abstract
<p><i>Received:</i> 15.11.2023 <i>Accepted:</i> 05.12.2023</p>	<p>This article reviews and comments on the key practices and insights which have emerged in the Preventing and Countering Violent Extremism (P/CVE) fields. Eight themes are identified from various academic studies and practitioner reports: (1) individual resilience, (2) identity formation, (3) action and dialogue, (4) community engagement, (5) community resilience, (6) women's roles, (7) personnel's roles, and (8) former radicals. Individual resilience, comprising cognitive skills, character traits (like empathy), and values (e.g., community and tolerance), is crucial in countering extremist ideologies. Identity formation focuses on empowering minority communities while inclusive dialogue challenges extremist ideas. Community engagement bridges the gap between state institutions and communities, emphasizing cultural exchange and community organizations, whilst community resilience, the ultimate goal, depends on strong social connections within and across communities, incorporating social bonding, bridging, and linking. Additionally, personnel who are well-trained and equipped, play a pivotal role in P/CVE program success, necessitating evidence-based training and effective monitoring and evaluation. Women are vital in both preventing and participating in violent extremism, warranting inclusion in community-building efforts and last but not least, former radicals possess unique insights but require careful integration into P/CVE strategies. In summary, this paper outlines key moving parts in the P/CVE strategies, emphasizing balanced approaches, stakeholder involvement, and further research for effective P/CVE initiatives.</p>
<p>Keywords: Preventing and Countering Violent Extremism (P/CVE), Radicalization, Violent Extremism</p>	

1. INTRODUCTION

Violent extremism poses a persistent global challenge, requiring comprehensive strategies to prevent and counter its proliferation. This paper offers a nuanced examination of the Preventing and Countering Violent Extremism (P/CVE) landscape, synthesizing key practices and insights that have surfaced from a diverse array of academic studies and practitioner reports. The multifaceted nature of P/CVE efforts is observed through identifying eight pivotal themes: individual resilience, identity formation, action and dialogue, community engagement, community resilience, women's roles, personnel's roles, and the unique perspectives of former radicals. As societies grapple with the complex challenge of violent extremism, the inquiry into existing literature and state of the art insights provides a foundation for informed and strategic interventions that go beyond traditional paradigms, fostering resilience, inclusivity, and sustainable peace within vulnerable communities.

2. METHODOLOGY

This paper presents an exploratory qualitative study which uses the deductive approach to determine the landscape of the radicalization discipline through searching for themes and recognizing patterns in the data constituted of over 30 papers from prevailing literature. Thematic analysis in this context also bears elements of content analysis, namely by trying to determine the presence of certain words or concepts, along with much larger and broader themes. Moreover, in spite of what the name

might suggest, exploratory research is not merely the same as examining, analyzing, or investigating something that may not be known beforehand. Rather, “the main goal of exploratory research is the production of inductively derived generalizations about the group, process, activity, or situation under study, which can be achieved through flexibility in looking for data and open-mindedness about where to find such data” (Stebbins, 2008: 328). Therefore, the point of observation presents both primary and secondary sources such as quantitative and qualitative academic works, state and non-governmental reports and evaluation and monitoring papers from the field.

3. INDIVIDUAL RESILIENCE

The concept of individual resilience within the realm of radicalization is centered on cultivating critical thinking and judgment, while concurrently reinforcing flexibility. Scholars assert a three-fold approach to enhance individuals' resilience against extremist and radical ideologies, focusing on cognitive capacity, character traits, and a robust value system (Stephens, Sieckelink & Boutellier, 2021: 349). This paper aligns with the academic perspective that underscores the significance of individual resilience as a foundational element in preventative interventions, directly challenging the susceptibility of individuals to radical or extremist ideologies (Dzhekova et al., 2016: 94).

Cognitive resources play a pivotal role in interpreting and evaluating ideas, messages, and propaganda, with the manner of message delivery being equally crucial in countering radical ideologies on an individual level (Schmid, 2013: 231). Accordingly, interventions targeting cognitive skills aim to identify key features of extremist ideologies and cultivate a cognitive skill set that actively rejects the benefits of such ideologies (Ghosh et al., 2017: 15). For instance, challenging the black-and-white distinctions propagated by extremist perspectives by encouraging thinking with complexity and considering a spectrum of options for problem-solving is highlighted as an effective strategy (Stephens & Sieckelink, 2020: 159). Mattsson and Saljo (2017: 117) propose an educational approach that fosters critical thinking, not dictating what to think but teaching individuals how to critically engage with ideas, thus enhancing cognitive capacity.

In addition to cognitive capacity, certain character traits, including empathy, compassion, and self-esteem, significantly contribute to an individual's resilience against violent extremism (Aly, Taylor & Karnovsky, 2014: 372). Empathy, in particular, is positioned as a strong predictor of resilience, countering the dehumanization that precedes acts of violence in the radicalization process (Feddes, Mann & Doosje, 2015: 415). High levels of empathy not only discourage radical thinking on an emotional level but also contribute to a greater emotional intelligence that challenges extremist ideologies on an ideological level (Miller, 2014: 186). Furthermore, maintaining a reasonably high self-esteem acts as a protective factor, deterring individuals from gravitating towards radical organizations seeking a sense of worth, purpose, and community (Davydov, 2015: 151).

Values, as a distinct element, are considered instrumental in fostering resilience against extremist ideologies, offering a foundation for community-building on a broader scale (Liht & Savage, 2013: 51). Unlike personal traits, values are more easily promoted and transferred between individuals, creating a solid basis for community resilience. Values such as community and tolerance, advocated by various authors, play a pivotal role in this context (MacNair and Frank, 2017; Davydov, 2015; Thomas, 2016). Community, as a value, encompasses human rights, citizenship, active civil society, and inclusion, with education playing a paramount role in communicating and transmitting these values. A strong framework of values built on human rights and citizenship complements critical and complex thinking, fortifying resilience against extremism and fostering a sense of internalized commitment to these values (Stephens, 2020: 293). In summary, the interconnected elements of cognitive capacity, character traits, and values collectively contribute to building individual resilience and formulating a robust foundation for preventative measures against violent extremism.

4. IDENTITY FORMATION

The identity theme primarily revolves around fortifying and affirming identities, with a specific focus on safeguarding those belonging to minority communities. Frequently, discussions related to radicalization and violent extremism (VE) inadvertently perpetuate stigmas and prejudices against these minority communities, contributing to a discourse where the communities being discussed have limited participation (McDonald & Mir, 2011: 36). This critique extends to the broader

public discourse on radicalization, particularly evident in the European Union (EU) context, where Muslim minorities often find themselves at the forefront of such discussions. Akram and Richardson (2009: 44-47) argue that providing a platform for ethnic and religious minorities to voice their perspectives and emphasizing inclusion in social and political processes are essential preventive measures.

Similar sentiments are echoed by McDonald and Mir (2011, p. 39), who highlight the tension experienced by Muslims in Europe as they navigate multiple identities. The challenge of reconciling being both Muslim and British exemplifies the complexity of identity (Taylor & Soni, 2017: 249). Hence, efforts should be directed towards reassuring individuals about their identity, emphasizing their place in the communities they belong to. It is crucial, especially for younger individuals, to avoid the need to sacrifice or suppress aspects of their identity to fit in (Quartermaine, 2016: 21-24). In this regard, schooling emerges as a central player in cultivating a sense of belonging often lacking in the lives of adult minorities.

5. DIALOGUE

Dialogue stands out as a potent and promising tool for countering extremist ideologies, contributing across various aspects of Countering Violent Extremism (CVE), including prevention, de-radicalization, and disengagement (Ellis & Abdi, 2017: 79). Characterized by frankness, honesty, and a non-judgmental atmosphere, effective dialogue relies on and reinforces critical thought (Ellis & Abdi, 2017: 79). Establishing a "safe space" is imperative for meaningful discussions, allowing individuals to explore ideas without fear (Huq, 2017: 1042). Importantly, dialogue involves not only communication between identities but also the deconstruction and examination of ideas on their merit (Stephens & Sieckelinck, 2020: 149). Allowing diverse perspectives to share a level playing field enhances the effectiveness of dialogues.

In the context of CVE, it is suggested that openly airing even the most radical views can defuse their power if participants are willing to discuss, question, and explore ideas while minimizing biases (Taylor & Karnovsky, 2014: 134). Another dimension of dialogue involves channeling frustrations and grievances over power institutions and the existing social order, necessitating a similar need for non-judgment, honesty, and safety (Cherney & Murphy, 2017: 1029). Challenging frustrations through political discourse and public participation can reduce the space for violent views or actions as means of addressing political grievances (Taylor et al., 2017: 189).

Expanding on the dialogue framework, some authors view dialogue as either complementing or continuing through engagement in action (Aly, Taylor & Karnovsky, 2014: 376). Political action may manifest as political protests or involvement in political organizations, serving as an extension of expressed frustrations in political discourse. On the other hand, civic engagement focuses on enhancing individuals' sense of agency through voluntary activities, such as constructing parks, caring for the homeless and elderly, fostering a connection to communities, and promoting a sense of importance in the process (Cherney & Hartley, 2017: 1033-1035). Inclusion and affirmation emerge as underlying themes in the prevention paradigm, linking increased moral and physical agency through voluntary action to a sense of belonging and importance within communities (Stephens et al., 2021: 359).

6. COMMUNITY ENGAGEMENT

At the heart of the concept of community engagement in the context of preventing radicalization is the reduction of the gap between state institutions and communities. Embracing the notion of engagement, this process endeavors to establish connections and reinforce relationships between citizens and the state, primarily in the form of institutions with which community members interact (Murray, Mueller-Johnson & Sherman, 2015: 73). Law enforcement organizations, tasked with policing and securing communities, hold particular significance in this context, as their duties often come with the potential costs of alienation and prejudice. The literature advocates for activities fostering closer interactions between community members and law enforcement, emphasizing profound cultural exchange and understanding, including direct engagement with radical or non-mainstream views at the grassroots level (Ellis & Abdi, 2017: 79).

However, achieving the goal of strengthening relationships between state institutions and communities may prove overly ambitious without the involvement of community organizations. These organizations possess legitimacy and authority within communities, providing invaluable insights to state representatives (Briggs, 2010: 975). Relationships mediated and, in some instances, led by such organizations are more likely to be authentic and meaningful, in contrast to superficial and symbolic connections (Briggs, 2010: 976). The state, both theoretically and practically, cannot fully replicate the work undertaken by community organizations. It is essential for state institutions to engage experientially and, concurrently, to collaborate with these organizations effectively in order to engage at-risk communities most efficiently (Briggs, 2010: 976).

7. COMMUNITY RESILIENCE

Ultimately, both state and non-governmental endeavors should contribute to enhancing the resilience of communities, with the expectation that community strength, cohesion, and self-sufficiency extend beyond their interactions with state institutions (Dalgaard-Nielsen & Schack, 2016: 798). Resilient communities, in the context of extremism, are expected to possess the capacity to address crises independently, minimizing the need for external intervention (Ellis & Abdi, 2017: 98). The literature underlines the importance of community unity, emphasizing the quality of relationships and the nature of social connections as key components of resilience (Davidson et al., 2016: 54). Ellis and Abdi (2017: 97-99) outline a comprehensive model for building community resilience, emphasizing social bonding within the community, social bridging across different communities, and social linking to strengthen the relationship between state institutions and communities (Stephens et al., 2021: 352).

However, critics highlight the challenges associated with resilience-based narratives, pointing to the ambiguity of resilience and the problematic nature of prioritizing it as a main attribute for individuals and communities. Resilience is often perceived as the ability to bounce back from challenges, yet some authors argue for a more positive transformation and adaptation during crises, where challenges strengthen and develop aspects of the community (Altermark & Nilsson, 2018: 57). Stephens, Sieckelink & Boutellier (2021: 348) caution against placing excessive emphasis on individual or community resilience based solely on individual characteristics, as it may imply that radicalization is solely a matter of personal responsibility, neglecting systemic and institutional factors. Conversely, viewing radicalization primarily as a result of macro injustices suggests a predominant political responsibility. Hence, the concept of resilience should be approached with care, clarifying who should be resilient to what, how, and why. Otherwise, resilience, particularly when applied loosely to individuals and communities, may serve as a rhetorical device that shifts focus from one stakeholder to another, potentially relieving their responsibility in the issue (Stephens et al., 2019: 354).

8. THE ROLE OF PERSONNEL

Having established the conceptual challenges of countering radicalization, the success of any Preventing and Countering Violent Extremism (P/CVE) program is undeniably contingent on the quality of its personnel. The EU's Radicalization Awareness Network (RAN) emphasizes the indispensable nature of personnel training in countering violent extremism (RAN, 2019: 269). Given the high-risk nature of P/CVE activities, characterized by interventions with volatile subjects and the potential for strategic or operational mistakes to contribute to further radicalization, the significance of evidence-based training strategies and curriculum with solid academic and practical foundations cannot be overstated.

Koehler and Fiebig (2019: 47) underscore the consensus on the importance of personnel training but note a prevalent focus on selecting qualified personnel with relevant experience rather than prioritizing the actual training course and curriculum. This approach is problematic as experience and qualifications lack universal applicability, leading to varied personnel across different contexts. Conversely, a well-structured training program based on empirical evidence and academic insights could ensure more consistent quality across P/CVE program staff. Despite this, Koehler and Fiebig (2019: 49) find that the average P/CVE training course lasts 8.2 days and provides limited general knowledge and awareness. Even the most extensive 24-day course is deemed insufficient to prepare practitioners for real-life challenges in interacting with vulnerable and radicalized individuals (Koehler

& Fiebig, 2019: 52-53). The study identifies a significant gap between training courses and evidence-based academic literature, emphasizing the urgent need for more extensive and better-structured training to enhance the effectiveness of P/CVE efforts.

A robust P/CVE initiative should not merely emphasize the importance of personnel and training through rhetoric but demonstrate commitment by drawing from state-of-the-art evidence and insights to create a comprehensive and highly structured training program. Effective training is pivotal not only for countering radicalization threats but also for accurately assessing the effectiveness of interventions. Monitoring and evaluation pose challenges in P/CVE efforts globally, seeking to establish a causal link between concrete interventions and the complex process of personal change and decision-making. Well-trained personnel serve as effective tools for observing and accounting for changes individuals may experience during and after interventions. Evidence-based practice minimizes arbitrary variables, providing a clearer understanding of cause and effect between interventions and outcomes, thereby contributing to more efficient and directed P/CVE initiatives (Koehler & Fiebig, 2019: 53). While it cannot replace larger-scale systematic evaluations of long-term effectiveness, evidence-based training significantly reduces immediate blind spots and enhances the overall efficacy of P/CVE programs.

9. THE ROLE OF WOMEN

The historical involvement of women in Violent Extremism (VE) is extensive and diverse, constituting a distinct avenue of research within the evolving field of radicalization. This research encompasses perspectives from human security, conflict studies, gender studies, and identity studies (Patel, 2017: 4-5). Women's roles in VE have ranged from passive supporters to active combatants, contingent on the specific context and nature of the VE under consideration. In the European Union (EU), the focus on female involvement in VE has intensified, particularly concerning radical Islam and religious extremism, following the military dismantling of the Islamic State (IS) in 2017. The unexpected migration of Western women to IS-held territories or other parts of the Middle East has prompted increased attention to understanding and addressing the role of women in VE, emphasizing the need for diverse perspectives and backgrounds of women in Preventing and Countering Violent Extremism (P/CVE) policies (Patel & Westermann, 2018: 81).

An essential insight is that women constitute a heterogeneous group, and discussions regarding their roles require careful consideration due to the inability to generalize across various communities and contexts. The literature approaches women's involvement from three predominant angles: as perpetrators, preventers, or victims of extremist violence.

Regarding motivation for joining extremist movements, women are driven by similar personal and social factors as men, although their commitment to the cause differs behaviorally once radicalized cognitively. Women often assume roles as supporters, recruiters, and facilitators, engaging in organizing logistics and human resources behind acts of violence. This multifaceted involvement poses challenges for security agencies, as women can simultaneously fulfill non-radical responsibilities such as work, parenthood, and community membership while supporting extremist organizations (Patel, 2017: 4-5).

Despite these challenges, women present opportunities as potential preventers of radicalization and terrorism. Henty and Eggleston (2018) emphasize the positive role women can play in P/CVE efforts, particularly as mothers, mediators, and contributors to prevention, reconstruction, and peacebuilding processes (Henty & Eggleston, 2018: 113-115). Actively engaging women in community-building processes beyond their traditional roles at home, including community organization, inclusion, integration, education, community service, and volunteering, is crucial for leveraging their potential. Additionally, providing platforms and opportunities for successful women to support those vulnerable to extremist threats, and employing former radicals as mentors to deliver counter-narratives, are suggested strategies to harness the potential of women in P/CVE efforts (Patel, 2017: 5; Petel & Westermann, 2018: 63).

In summary, women possess significant potential in aiding P/CVE efforts, and their roles should be explored and emphasized more actively in prevention and countering efforts, moving beyond the traditional focus on them as victims or perpetrators of VE.

10. THE ROLE OF FORMER RADICALS

Former radicals and individuals with a history in violent extremist groups, referred to as formers, have gained increased attention in recent years, sparking academic and political debates regarding their potential role within Preventing and Countering Violent Extremism (P/CVE) strategies. Traditionally viewed as a problem rather than a solution, case studies highlighting their value in peacebuilding efforts have prompted discussions about their broader applicability in P/CVE strategies (Tapley & Clubb, 2019: 31).

Formers possess a unique set of characteristics derived from firsthand experiences and experiential knowledge of extremist movements they have disengaged from. Theoretically, they can contribute to P/CVE efforts by providing intelligence, developing and delivering counter-narratives, and engaging in peacebuilding activities, acting as gatekeepers to communities with weak state influence (Tapley & Clubb, 2019: 34). Their potential role extends to mobilizing human resources and aiding in community building and engagement, making them valuable assets across various stages of P/CVE activities, from early detection and prevention to de-radicalization and exit programs.

However, challenges and uncertainties associated with former radicals and combatants have led to hesitations among policymakers regarding their significant role in P/CVE efforts. Assessing the level of deradicalization and disengagement proves difficult, and reservations arise from the contextual variations in violent extremism (VE) types, such as secular nationalist radicalism versus religious extremism in the EU. Moreover, the recruitment of qualified formers is limited to personal will, with individual qualities like charisma and emotional intelligence playing crucial roles (Tapley & Clubb, 2019: 35-36).

Despite the evident interest in the role of formers, operationalization remains a challenge. While literature has addressed why formers merit policymakers' attention and how they can contribute to P/CVE efforts, the practical aspects of recruiting, selecting, training, overseeing, and monitoring formers for effective application are yet to be fully answered. As case studies from diverse contexts accumulate, policymakers are anticipated to place greater emphasis on the value formers bring and explore concrete positions for their application at various stages during interventions.

11. RESULTS AND FINDINGS

Preventing and Countering Violent Extremism (P/CVE) landscape demands a holistic approach. Key themes—individual resilience, identity formation, dialogue, community engagement, community resilience, personnel's roles, women's roles, and former radicals' perspectives—offer practical implications for strategic interventions.

Individual resilience, cultivated through critical thinking and character traits, is foundational. Identity formation, especially for minority communities, counters stigmas that fuel radicalization. Dialogue proves potent in challenging extremist ideologies and bridging communities with state institutions. Community engagement aims to reduce the gap between institutions and communities, emphasizing collaboration with community organizations. Building resilient communities involves strengthening relationships, social bonding, bridging across communities, and linking with state institutions. Personnel training is indispensable, requiring evidence-based strategies for effective P/CVE initiatives. Women's roles extend beyond traditional perceptions, recognizing their potential as preventers and positive influencers in communities. Former radicals possess unique insights, with potential contributions to intelligence, counter-narratives, and peacebuilding activities, warranting further exploration and operationalization. In essence, this synthesis provides a foundation for nuanced, evidence-based P/CVE interventions. Stakeholders must collaborate for context-specific initiatives, refining approaches for global peace and security.

12. CONCLUSION

Addressing radicalization and violent extremism necessitates evidence-based research into individual, contextual, and structural factors influencing human actions and responses. Violent extremism lacks a singular catalyst, but recurring drivers can lead to radicalization. Many of these drivers have behavioral roots, requiring targeted interventions such as education, youth empowerment, and community engagement. The utilization of behavioral insights empowers policymakers and practitioners to pinpoint risk factors and formulate validated strategies for effectively preventing and

countering violent extremism. The behavioral insights, along with structural and more holistic frameworks, facilitates the identification of both risk and resilience factors, allowing the development of empirically validated interventions. This should serve as a central driver for policymakers and practitioners to proficiently prevent and counter violent extremism. However, bridging the gap between theory and practice remains of paramount importance and contextualizing central insights from the discipline also aims to serve as a catalyst for increased congruence between policy making and academic endeavours.

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The Issue of Religious Freedom in the Baltic Countries (in the post-Soviet Period)

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Abstract

Certain thoughts that have existed for decades in various circles of society that religion would lose its importance or disappear from the main spheres of society's life that religions would take more tolerant, enlightening, and philosophical forms, and faith would no longer be the driving force for people's unification and political activity, was not justified. No regime has succeeded in banishing religion from public life, despite severe persecution. On the contrary, religion often acts as an important factor even in several political processes. We have to admit that even in the space of the former Soviet Union, where it was believed that the religious factor was insignificant, and despite decades of persecution and the introduction of atheism, destroyed, empty churches and mosques, religion took an important place again in the post-Soviet period. Moreover, often a wide circle of politicians use the religious factor in their rhetoric. Therefore, the study of the issue of religious freedom on the example of the Baltic countries, which are members of the European Union and North Atlantic Treaty Organization, is relevant and interesting, both for the countries of the post-Soviet space that want to join these organizations and for other countries as well, because the freedom of religion is one of the important indicators of democracy in the country. The paper aims to present the reality of the Baltic states, the existing legislation on freedom of religion, the relations between the state and religious organizations, and various aspects related to the freedom of religious organizations, based on the study and analysis of existing official documents and secondary sources. Due to its relevance, the mentioned topic has a general, public nature. In the Baltic countries, in the post-Soviet period, during the formation of a new political reality, several requirements. For instance, there were identified for the introduction of freedom of religion, were amended legislations. All these were good practices for other countries (including Georgia) for the establishment of a coherent state policy of freedom of religion, for the issues of freedom of religion and belief of religious organizations, and last but not least to raise public awareness.

INTRODUCTION

At the modern stage of globalization, the ongoing socio-political processes in the world, which in many cases are caused by population migration processes, have activated such issues as the protection of human rights, terrorist threats, and others, where religion and inter-religious relations are often one of the main factors in these problems. Therefore, it is important to study topics related to the freedom of religion, to correctly understand different experiences for the correct regulation of inter-religious relations, and to take into account the results of desired examples/experiences. Due to the topicality of the issue, we have chosen the example of the Baltic countries - Latvia, Lithuania, and Estonia, which are members of the European Union and NATO, and the current situation is acceptable according to the standards of these organizations, it means that they meet the standards of democracy. The goal of the paper is to present the issue of legal, political, and religious education in the Baltic

states related to the freedom of religion and belief, by reviewing and analyzing various aspects of the post-Soviet period, using the method of historicism.

The Question of Freedom of Religion in the Baltic Countries

In the contemporary secular world, in the conditions of globalization, the issue of freedom of religion is important, therefore, various international organizations have adopted several documents on freedom of religion and belief, which gives us an idea of the challenges faced by this or that state, as well as the ways and necessary actions to overcome these challenges. First of all, we consider it necessary to become familiar with the religious policies of the countries that interest us, because I believe that this is interesting and important for multi-confessional and multi-ethnic countries, including our country. First of all, we consider it necessary to familiarize ourselves with the religious policy of the countries that interest us, because I believe that it is interesting and important for multi-confessional and multi-ethnic countries, including our country (Vashakmadze, 2017). To present the issue, we will discuss the law on religious organizations adopted by the Parliament of the three Baltic countries: Latvia, Lithuania, and Estonia.

The Case of Latvia

The Law of the Republic of Latvia on Religious Organizations was adopted by the Parliament on September 7, 1995, and includes 20 articles, where it is explained that the law complies with the country's constitution, as well as with the international agreement on human rights in the field of religion, regulates public relations arising from the exercise of freedom of belief and religious activities. Regarding the activities of organizations. The purpose of the mentioned law is to ensure the freedom of religion of the population of Latvia, which includes the right to freely express one's religious opinion individually or together with others to adhere or not to adhere to any religion, to freely change one's religion or to perform religious activities, as well as to express one's own religious beliefs, following the legal acts in force (Legislation on Religious Activities and Religious Bodies, 1995).

This law refers to the concept of religious organizations, the equality of officials regardless of their religious views, and the foundations of the relationship between the state and religious organizations, where the activity of the "Council of Religious Affairs" is worth noting. It has the following purpose: to facilitate and improve the coordination of the state and religious organizations (established in 1996), religious organizations and education, the procedure for establishing a religious organization, institutions of religious organizations, and their registration (newly established parishes are re-registered every year for 10 years), the list of documents to be submitted to the registering institution, Information to be included in the register, founding documents (statutes) of religious organizations, rights of religious organizations and their general activities as well as economic and entrepreneurial activities, their property, liquidation and reorganization, grounds and consequences of termination of activity of the religious organization and its institutions, transitional provisions. Here we have to highlight that Latvia is a multi-denominational/multi-confessional Christian country. Most of the population is Lutheran (ethnic Latvians from central and western Latvia) about 25-35% of the total population. The second largest faith, Roman Catholics, is 20-25% of the total population, mainly Eastern Latvians and migrants, some southern Latvians, as well as the Polish and Lithuanian minorities of Latvia. Next is the Russian Orthodox faith, which is 18%-22% of Latvian residents, mainly Russian, Ukrainian, and Belarusian minorities. The Old Believers are the representatives of the 4th faith in Latvia - with 1.7%, they are confessors of the old form of Russian Orthodoxy (the reform was carried out in Russia by Patriarch Nikon in 1653), which is why they are displaced in Latvia (a traditional wooden church of the Old Believers also functions in Riga).

There are many small, mostly Protestant Christian confessions, which together constitute 1.5%-2.5% of the population of Latvia. There is also a religious movement in Latvia that claims to have restored the pre-Christian pagan beliefs of Latvia. It is the largest non-Christian faith, with about 700 followers known as the Dievturis (0.035% of the total). It is worth noting that the Jewish faith has a long history in Latvia, but now it is only 0.025% of the total population. Regarding Islam, Latvia has the lowest proportion of Muslim population in Europe (0.05%) and is among the few countries without a mosque. As for atheism in Latvia, it is mainly a product of the Soviet occupation, when it was greatly popularized, in total -18% of the Latvian population is now non-religious (On Latvia, 2023).

The Case of Lithuania

The Law of the Republic on Religious Communities and Associations was adopted on October 4, 1995, and aims to establish legal relations between religious communities, associations, and the Lithuanian state and to implement the freedom of religion guaranteed by the Constitution of Lithuania, other laws, and international agreements. It discusses the following: the basic principles of relations between the state and religious communities and associations; freedom to perform religious rituals; formation of the legal status of traditional religious communities and associations; granting legal entity status to other religious communities and associations; refusal to register the charter and relevant documentation of a religious community or association; property rights of religious communities, associations and centers; educational, charitable and charitable activities; economic and publishing activities; as well as taxation of persons employed in them; legal regulation of labor relations; social security and welfare; international cooperation between religious communities and associations; suspension or termination of the activities of a religious community, association or center. (Parliament of Lithuania, 1995).

The law deals with several issues, namely freedom of religion, and equality of individuals regardless of religion, and defines such issues as religious communities, associations, and centers. We have to say that the state recognizes nine traditional religious communities and associations that represent the historical, spiritual, and social heritage of the country. Particularly, Roman Catholic (85.9%), Russian Orthodox (4.6%), Old Believers (Starovers (0.9%), Evangelical-Lutheran (0.7%), Reformed Evangelical (0.2%), Greek-Catholic, Muslim (Sunni) and Karaite (the Karaites are originally from Crimea and settled in Lithuania in the late Middle Ages). The law refers to the manner of recognition of other religious associations. It is noteworthy that religious associations can request recognition after the expiration of 25 years from the moment of first registration, if the request is not met, re-request is possible only after the expiration of 10 years from the moment of refusal (the issue of recognition is discussed by the Sejm of the Parliament, after the conclusion received from the Ministry of Justice). In the globalized world of the 21st century, few will be surprised by multi-religious cities. However, the multi-religious atmosphere in Lithuania is centuries old. In the 19th century, Vilnius had more than 10 churches of different religions, including non-Christian ones. Lietuva is a unique crossroads of East and West in that you can see here the centuries-old heritage of many different faiths. After the restoration of state independence (1990), state atheism was replaced by religious freedom. At the same time, the number of followers of new or foreign religious movements has increased, but together they remain less than 1%. Of this, 0.5% belong to various small Christian denominations. Lithuania, as mentioned, recognizes religious freedom. Traditional religious institutions are treated like any other cultural institution.

The Case of Estonia

The Law on Churches and Parishes was adopted in 2002 and aims to regulate the membership procedures and activities of churches, parishes, associations of parishes, monasteries, and religious communities while respecting the universal right to freedom of religion as enshrined in the constitution (Legislation Online, 2002). The law concerns religious associations, their main activities; religious community; passive legal rights; registered office; and name. The second chapter of the law deals with freedom of religion and belief; where the rights of the individual are included; freedom of belief and religion stipulates that persons who are in medical and educational institutions, prisons, places of public gathering, and military forces have the right to freely perform religious rites, if they do not violate public order, the by-laws of the institution and do not endanger the health of others. Religious associations do not have the right to perform religious rituals and religious services without the permission of the heads of educational and medical institutions, prisons, and military forces. It is worth noting that the procedure for joining children in parishes has been discussed. The third chapter, the Establishment and Reorganization of the Religious Association, includes the establishment of the religious association; the charter of the religious association; the rules of registration in the register, suspension of proceedings in the register and refusal of registration; entering information and making changes to the register; merger, separation, and liquidation of religious associations. The fourth chapter, the registration of the religious association, refers to the registration procedure (the religious association is registered in the register as a non-entrepreneurial (non-commercial) legal entity and all the provisions apply to it. As for non-entrepreneurial legal entities (unless otherwise provided by this

act) restrictions apply to public information; certificate of registration of religious organization (certificate of registration of religious association is issued by the Ministry of Justice); Board of Governors and Clergy (Clergy of a religious association may be a person eligible to participate in local government elections). Other requirements may be established by the religious association. The management group of the religious association can invite the president from outside Estonia and give him the right to work and reside (based on the residence of foreigners and other legislation) dispose of the professional dress of a clergyman; professional secrecy; Board of Governors (a church, parish and association of parishes) has the right to have a board of governors. The minimum and maximum number of members of the Board of Governors is determined by the statute. At least half of the members of the management group must be in Estonia, the rest - in the European Economic Area or Switzerland. According to this act, the highest representative of the monastery (meaning the governor of the monastery) is responsible for the representative authority and responsibility of the board of governors. The fifth chapter of the law "Assets of religious association" includes property rights and obligations. In this regard, it includes many interesting issues, in particular, religious associations have the right to charge fees for religious rituals and receive donations for certain purposes; dispose of annual reports; supervise them; and the rule of distribution of assets. Chapter Six contains transitional provisions and deals with the extension of this Act to religious associations; applications for registration in the register; register entries; revocation (the religious association registered by the Ministry of Internal Affairs and which did not submit an application to the register before January 1, 2005 or made an application late is subject to revocation) and notification.

We have to highlight that discussions on religious issues and freedom of religion are relevant in Estonia. Accordingly, the principles of religious freedom, religious topics about rights and contractual obligations, and legal parameters affecting the influence of religion in politics and public life are covered in many works (Kiviorg, 2016). It is important to study/discuss the mentioned issues in a legal direction about religion in such specific areas as church funding, labor and employment, marriage, and family law. Comprehensive reviews of relevant legislation and legal doctrine demonstrate that freedom of religion is an important current issue that is directed not only by state policy but also by a broad spectrum of society. It is worth pointing out that while working on the paper, the attitude and interest of Baltic countries towards various topics were highlighted, starting with religious development in the ancient Near East, to the dynamics of religiosity in modern society, the role of religion in medieval Japan, as well as among the peoples of Siberia (Peedu, 2019). Therefore we can claim that the topic draws great interest among researchers.

The Issue of Religious Education in the Baltic Countries

Nowadays, education is the main mechanism by which we can ensure the formation of a society that is tolerant of other religious beliefs and does not allow conflict on this ground. For this, a teenager must master the basics of religious education from secondary school, namely, knowledge about religion, the existence of religions in different nations and their cultural coexistence, etc. In addition, the school is obliged to provide the child with religious education, for his personal growth, and social development, to prepare him to face the challenges of life, because they have to live in diverse/multi-religious circumstances and to have acceptance of other religions and cultures and critical thinking. Interest in the issue is increased by the fact that the Soviet authorities separated the church from the educational process, closed religious schools, removed religious content from the curriculum, and banned group catechesis. For these respective republics, only after the restoration of state independence, it became possible to raise the issue and discuss it, some of which we will consider the main issues.

The Case of Latvia

It is noteworthy that religious education in state schools in Latvia was already active before the Second World War. The Education Acts of 1919 and 1934 included provisions for denominational religion classes in both elementary and secondary schools (Balodis, 2000). Religious education was re-introduced in Latvian public schools in 1991, right after the state's independence. The Law on Religious Organizations, which guaranteed freedom of religion and conscience, allowed children to choose between religion and ethics subjects or to study both.

Article 6 of the "Religious Organizations and Education" Law of the Republic of Latvia dated September 7, 1995 "Religious Organizations and Education" (with amendments dated June 17, 1996, February 19, 1998) includes 5 quite interesting and noteworthy points, particularly:

1. Everyone has the right to acquire religious teachings independently or through educational institutions or religious organizations.
2. The teachings of the Christian faith may be taught in state and local government schools to persons who have expressed in writing a desire to acquire this knowledge. Minors, by written agreement with their parents or guardians, must submit a statement of their desire to study the teachings of the Christian faith. In the case of minors under the age of 14, a parent or guardian must apply on their behalf.
3. Teachings of the Christian faith are conducted according to the program approved by the Ministry of Education and Science by teachers of the Evangelical-Lutheran, Roman-Catholic, True-Glorified, Old Believer, and Baptist denominations if at least 10 students in the school express their desire to acquire the relevant denominational education. Teachers can be nominated by denominations, and their attestation is provided by the Ministry of Education and Science.
4. Schools of national minorities under the administration of the state and local authorities can provide religious education appropriate to the wishes of the students or their parents or guardians and specific to the national minority, following the procedures established by the Ministry of Education and Science.
5. The teaching of Christian faith and ethics is financed from the state budget, as we see in Latvia, even though according to the constitution religious associations are separated from the state, Christian teaching is financed by the state (LiCoDu, 1995).

The analysis of the study of several materials proves that the issue of the development of religious education in the public education system of Latvia is important and it consists of three parts. The first part deals with the social context of the post-Soviet society and its influence on the development of religious education. The second part describes four approaches to religious education in public schools that have emerged in Latvia in recent decades: the confessional approach, ecumenical Christian approach, world religions approach, and Christian ethics approach (Filipsone, 2011). Last but not least analyzes the problems and possibilities of the current stage of the multiplicity of approaches.

The Case of Lietuva

Religious education in Lithuania is conducted by the Law on Religious Communities and Associations adopted on October 4, 1995. Where, in particular, the ninth article mentions that religious education can be carried out in houses of worship, state, and non-state educational and training institutions, as well as in other places. Traditional and other, state-recognized, religions can be taught in state educational institutions, based on the request of students' parents and guardians. Here we will find that according to the law, the state recognizes after the registration of the training program in the Ministry of Education and the submission of documents confirming the qualifications of the persons providing education. It should be noted that classes and religious education for students are conducted according to the religion recognized by their family or relatives. In addition, the rule of religious education in state educational institutions is regulated by the legislation on education.

Following the fourteenth article - "Education, charity and charity - religious communities, associations and centers" religious communities, associations, and centers have the right to create and have general education schools, as well as other educational, educational, and cultural institutions, educational and preparatory institutions for clergymen and To train religious instructors, following the rules established by laws and other normative acts. Educational institutions of traditional and other religious communities, associations, and centers with the rights of a legal entity, and schools, associations, and centers of such religious communities, which carry out education established by the state, receive financial and other types of support from the state and local. Here we have to highlight that the state budget is established by laws and other normative acts.

Educational institutions of traditional religious communities and associations that provide the standard of general education established by the state receive financial support from the state or other institutions authorized by it under the order by allocating the same amount of budget funds by type. (level) correspondent. The amount of property of educational institutions is determined according to the expenses intended for educational institutions of the corresponding type (level) of the child, and school student. All religious communities, associations, and centers can participate in charity, and charity activities and establish medical institutions, as well as charitable institutions and organizations (LiCoDu, 1995).

We have to point out that during the Soviet Union, religious education in Lithuania was removed from the education system: the Soviet government separated the church from the state, closed existing Catholic schools, and excluded religious classes from the curriculum. In 1976, new regulations were extended to religious communities, introducing even greater prohibitions.

It is worthy to highlight that in 1988 among the other demands presented to the Presidium of the Supreme Soviet of the USSR and the General Secretary of the Communist Party of the USSR, Mikhail Gorbachev, was the question of religion. On May 23, 1988, the priests of the diocese of Panevezys addressed Gorbachev, who asked the USSR "not to limit the preparation of children for communion and to allow religious education (there were many such appeals from different places).

In this context, the idea of freedom of religion became an integral part of the concept of Lithuanian independence. One of the main conditions of freedom was good quality religious education, an important issue during the Lithuanian awakening. The idea of restoring religious education was especially welcomed by the Christian community and church representatives. The integration of religious lessons into the educational process was one of the clearest signs of the liberation of Lithuanian schools from Soviet ideology.

On November 29, 1989, the USSR Minister of Education and the Lithuanian cardinal signed a joint statement allowing the parish to create parish schools. Schools were instructed to provide space in state schools for parochial schools at the request of parents and to create favorable conditions for the teaching of religion. The document states that the bishops' conference was to appoint religious teachers, discuss religious education curricula and personnel issues, and report them to the Ministry of Education. And exactly this document laid the foundation for the legitimization of religious education in schools. Researchers of the religious expression of this period note that, compared to other Soviet republics, they exerted the greatest pressure and success in terms of religious lessons.

In the spring of 1991, the Supreme Council of Lithuania began to discuss the draft law on education. Although religion was already being taught in schools, the issue sparked intense discussion. A new law on education, adopted on June 25, 1991, strengthened the legal status of religious classes: it stated that students who did not attend religious classes were simultaneously taught other subjects - moral or civic education. In addition, religion was taught by persons authorized by the religious authorities. This approach has not been substantially changed by subsequent amendments to the Education Act. Overall, a review of the reintroduction of religious education in the Baltic states reveals that similar provisions were included in the Latvian Education Act in 1998; in 1996, Estonian parents were given the legal right to petition school authorities for their children's religious education, although schools were not obliged to comply with their requests. The legal right to religious education was officially enshrined in the Lithuanian Constitution in 1992. The Constitution granted parents and foster parents the unrestricted right to raise their children following their beliefs. The constitution states that there is no official/state religion in Lithuania, but the state recognizes traditional churches and religious organizations. Churches and religious organizations recognized by the state are granted legal rights and can freely practice their beliefs, hold religious services, and have houses of worship, charitable institutions, and schools for the training of clergy.

The study/analysis of the facts proves that in Lithuania, the discussions about religious education began in the late 1980s and early 1990s. Here it should be said that they were very important for a large part of the Catholic population. However, the implementation of religious education had no legal or practical basis.

It should be noted that the involvement of the Catholic Church in the educational process of the country was finally strengthened in 2000 after the ratification of an international agreement,

particularly the agreement on cooperation in the field of education and culture between the Holy See and the Republic of Lithuania. Here we should point out that at the beginning of the 21st century, religious education in Lithuania had a legal basis and a firm status in the education system, and a network of Catholic schools was created (partially recreated) (Juškieñė, 2020).

The Case of Estonia

Estonia is often considered the most secular country in Europe. The indifference to religion as a cultural phenomenon has been mentioned by several scientists even at the beginning of the twentieth century (Rommel, 2017). Religious education in Estonia is voluntary and religious education is an optional and not a compulsory course. Since the declaration of independence in Estonia in 1991, religious education has not been explicitly mentioned in the constitution. In the Estonian Education Law adopted in 1992, there is only once mentioned the fundamental principles of education which are based on the recognition of universal and national values, freedom of individual religion, and conscience (Riigi Teataja, 1992). Here it is worthy to say that the 4th paragraph of Article 4 of the Education Law mentioned by some scientists (Matashvili, 2017) in 1992, where it was said - "The study of God's law, as well as its teaching, is voluntary" was removed from the law in 2010.

Religious education has been one of the most controversial issues related to religion in Estonia virtually throughout its history. During the first period of independence (1918–40), Estonia was one of the first countries to introduce a model of non-denominational religious education. The principle of separation of state and religion was established in the 1920 constitution, which included the issue of the study of different religions. A clear distinction was made - religious education in schools and religious teaching in churches. When the Soviet Union occupied Estonia in 1940, religious education was banned in schools. All forms of religious instruction were suppressed in schools and replaced by courses in scientific atheism. After the restoration of independence in the early 1990s, discussions about religious education started again. In 1991, the theological faculty of the University of Tartu and theology in private schools were restored.

The standard of Estonian education is formed by national curricula based on tradition. To develop the education new national curricula were adopted in 2010. The description of religious education was also included as an optional subject in the national curricula. The relevant subject syllabuses are based on the contextual approach model, the religious education subject syllabus for primary schools defines three courses: "Customs, Histories and Values" at the first stage, "Values and Choices" at the second stage, and "One World, Different Religions" at the third stage of study. The secondary school syllabus includes two courses 35 hours each: "Humanity and Religion" and "Religious Landscape of Estonia". Schools specify that the subject provides an introduction to different religions without advertising, the purpose of which is to improve the understanding of the role of religion in society and culture. General principles of subject syllabi define that:

- 1) The basic principle is recognition of freedom of religion and opinion;
- 2) Students are not expected to adopt any particular worldview as a norm;
- 3) Students are not guided to accept a specific religion;
- 4) The study of different religions and worldviews is based on a "balanced scientific approach";
- 5) Content may not be construed as promoting any particular church, congregation, or other religious association (Härm, 2022).

Thus we can claim that the official data presented show a high degree of freedom of religion in Estonia.

CONCLUSION

In general, there is a great experience and a wide discussion of religious relations in world history. The reviewed materials proved that the debate on the issue of freedom of religion is relevant in Latvia, Lithuania, and Estonia. It is clear from the reviewed materials that the constitutions of all three Baltic countries declare that there is no state religion and protect the religious freedom of the individual. At the same time, it prohibits the incitement of religious hatred, violence, or discrimination. The law establishes the registration of religious associations and religious societies and

regulates their activities. Here we have to point out that unregistered religious associations are free to carry out religious activities. It should be noted that the study/analysis of several materials confirms that even at the modern stage there are challenges in basic schools, in particular, concerning the textbooks of religious education. Based on the results, it can be concluded that concerning religious education, although the idea of a "multi-religious" religious education that creates conditions for intercultural, interreligious communication and critical discussion is recognized, this requirement should be widespread and presented in textbooks. The teacher should ensure dialogue between students of different religious and non-religious backgrounds to teach the principles of tolerance and respect for people with different faiths. However, the general picture proves that the religious teaching defined by the law is also represented by the principles of democracy and does not contain any signs of restrictions or pressure.

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Overview of Marketing Strategy within the Scope of Innovative Approach: Evaluation in terms of Sustainability

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Abstract

Numerous businesses may need to make significant adjustments in order to succeed in the long run and remain profitable, according to rising global competition, changing client demands, and governmental and environmental laws. Significant business procedures have been reengineered by companies in a variety of sectors in an effort to continuously improve. The go-to-market (GTM) strategy, which is a part of the overall marketing strategy, focuses on how the business would implement its marketing plan. The goal of the GTM approach is to create competitive value. GTM, a cutting-edge marketing strategy, incorporates all methods of interacting with and attracting customers. This strategy identifies target consumers, the products and services that businesses provide to satisfy these customers, and the execution strategy for attracting customers and adding value. When choosing to implement the marketing strategy, the GTM approach shows how to plan early in the new product launching to offer themselves the best opportunity for success. An international (multinational) company operating in the Marmara Region and producing care-cleaning products underwent various analyses in the research's scope of the distribution avenues and sales procedures. Measurement issues in the Conventional Channel in the Field Revenue Process section have been also investigated, and the issue was assessed and comparisons were generated. Information from the literature on the sustainability dimensions of GTM and related theoretical ideas related to the innovative approach were offered throughout the research's purview, and in the following stage, research studies and assessments were conducted to establish a new sales pathway, implementing into account the components of the application and the selected business, in order to avoid the measurement issue regarding the channels of distribution for the sales and marketing strategy. A regular instruction course for these professionals was sought to be created along with the process of assigning sales staff to this avenue. A system of rewards for salespeople and consumers was established in an effort to provide incentives within the context of meeting sales objectives. In these instances, and research, several techniques, such forecasting, were employed, and the techniques and outcomes were assessed and assessed.

1. INTRODUCTION

Marketing is the management process responsible for creating and ensuring customer satisfaction. Marketing focuses on presenting items, services, and experience as customer advantages. These are supplied to greatest advantage in order to participate in a long-term and lucrative connection. Building goods, for instance, are provided via methods accustomed to the consumers and at recognized and readily available points of interaction; particular products such as double glazing are provided through an assortment of advertising, standing, and selling directly - all of which are very effective in several circumstances (Pettinger, 1998; Cohen, 1988; Baker, 1983). Marketing is the commercial practice of offering goods and services for sale at a profit. This concept should be used in its fullest sense. It is all about establishing a reputation and producing sales in order to generate long-term good and lucrative commercial operations in certain marketplaces. It entails establishing a good reputation and confidence in order to develop productive and cooperative functioning partnerships. The core

premise of marketing is that all commercial actions include some form of interaction between themselves and their customers. Marketing believes that the most significant stakeholders in the organization are the consumers, and that maintaining them comfortable and satisfied, as well as recurring for repeat business, is everyone's primary priority. Marketing operations are so integral to everyone's job in the organization, and marketing (positive as well as negative) is done through everybody. Every contact between the organization, its employees, customers, and its surroundings has an impact on their connection. There are significant distinctions among the markets supplied by the construction sector and those served by consumer items. These involve fewer purchasers (when contrasted towards the products industries) and fewer purchases (when compared to consumption goods industries). Marketing commitment is necessary to move prospective customers beyond 'would you?' to 'will you?' and thereby convert them into real clients. A great deal of this is dependent on forming the previously mentioned views, mindsets, and principles, as well as recognizing and comprehending the restrictions (Martin and Schouten, 2014; McDonagh and Prothero, 2014; Pettinger, 1998; Baker, 1992; Cohen, 1988; Baker, 1983).

As it was previously said, marketing science is defined by Hunt (1983) as the behavioral science that focuses on four interconnected sets of basic explananda in order to explain exchange relationships. According to Day and Montgomery (1999), there are four key questions that form the foundation of the marketing discipline. According to Schendel (1991), the following five queries are essential to strategy: (i) What makes firms unique? (ii) How do businesses act? (iii) How do policy results change as a result of the policy-making process? (iv) What function does corporate headquarters serve in multi-business companies? (v) What factors contribute to a company's success or failure abroad? (Varadarajan, 2015).

According to Teece et al. (1997), the fundamental question in the discipline of strategic management is: "How do businesses create and maintain a competitive advantage?" In light of this, I suggested in Varadarajan (2010) the following concerns as essential to strategic marketing: (i) What accounts for variations in rival companies' marketing strategies in the industry? (ii) What accounts for variations in rival brands, product lines, and companies' financial performance in the marketplace? (Varadarajan, 2015).

According to Varadarajan (2010), marketing strategy is defined as an organization's integrated pattern of decisions that outline key decisions about which markets and market segments to target, what marketing activities to carry out and how to carry them out, and how to allocate marketing resources among markets, market segments, and marketing activities in order to create, communicate, and deliver a product that provides value to customers in exchange for the organization's services and thereby enables the organization to achieve particular goals. According to Varadarajan (2010), the following is a key marketing issue: What accounts for variations in rival brands', product lines', and companies' financial and commercial performance? Calls have been made in recent years for businesses to shift from a single emphasis on financial performance to a triple bottom line approach that includes profit (financial success), people (social performance), and earth (environmental performance). In a similar vein, an increasing number of businesses have begun to focus on the triple bottom line (Varadarajan, 2015).

The majority of authors who write on marketing strategy begin with a general definition of the topic. Chang and Campo-Flores, for instance, state that the utilization of the marketing function depends critically on the marketing strategy. In a similar vein, Baker views it as a flexible way to accomplish certain goals. Kotler is seen as the overarching plan to accomplish goals, while luck and Ferrell are basic tools or strategies. Similar generalizations were also made by the businesses included in the previously published study. A number of businesses asserted that their marketing strategy was a long-term endeavor, while others said it offered a comprehensive plan of action or helped reach goals overall. More general remarks, like "sell as much as possible" or "maximize profits," were made in other remarks (Chang and Campo-Flores, 1980; Baker, 1978).

According to Brodie and Coviello (2008), the mass market paradigm crisis has caused a fragmentation in business marketing practices. A growing focus on customer retention and the relationships between the company and its stakeholders has resulted in the validation of more relationship-oriented marketing paradigms (Grönroos, 1990) and, more recently, more radical approaches like customer-centric marketing (Sheth et al., 2002), service dominant logic (SDL) (Vargo and Lusch, 2004), and balanced centrality (Gummesson, 2008). Still, a study by Coviello and Brodie (1998) has demonstrated that combining aspects of transactional and relationship marketing works well for many businesses. The findings challenged the distinction between marketing tactics that are transaction-oriented and those that are relationship-oriented (Lamberti and Noc, 2010; Grönroos, 1994; Webster, 1992).

In the sphere of corporate strategy, two prominent typologies have surfaced: Porter's (1980) and Miles and Snow's (1978) (i.e., cost leadership, differentiation, and focus). Porter's (1980) typology appears to be the most widely used of these in the literature on marketing strategies (Slater and Olson, 2000). This is likely due to the fact that it encapsulates the ways in which firms create value (e.g., differentiation or low cost) and delineates the extent of their market coverage (e.g., focused or market-wide). Nevertheless, there aren't many thorough marketing strategy classification methods in the literature, with the exception of Murphy and Enis (1986) and Slater and Olson (2001). Price, advertising, and distribution are integrated into a framework developed by Murphy and Enis (1986) to classify products based on factors such as convenience, preference, shopping, and specialty products. The marketing strategy typology proposed by Slater and Olson (2001) comprises four types of marketers: value, aggressive, mass, and marketing minimizers. Additionally, by analyzing the impact of the interplay between marketing and business strategy on performance, these authors discovered congruence between their typologies and typologies of business strategies (see Miles and Snow, 1978; Mintzberg, 1988; Porter, 1980). They discovered parallels between value marketers and distinctive defenders, aggressive marketers and prospectors, mass marketers and analyzers, and low-cost defenders and marketing minimizers. Additionally, Slater and Olson (2001) propose that their typology of marketing strategies and the typology put forth by Murphy and Enis (1986) are congruent. For example, aggressive marketers resemble marketers of specialty products; mass marketers offer a wide range of products, employ intensive distribution, and charge low prices; marketing minimizers place the least emphasis on marketing; and value marketers prefer to offer lower prices while maintaining high levels of customer service (Paswan et al., 2011).

The aim of Technology-Based Firms (TBFs) is to obtain a competitive advantage over its competitors. They create new technology to include into their goods and services in order to do this. As a result, TBFs with comparable commodities should compete with one another, meaning that TBF business engagement should take place at the product and service tiers. To give a paradigm for an improved comprehension of TBF's economic competitiveness, this research connects the business industries and technologies with the goods and services that are highlighted in their trademark and the innovations that are specified in the applications they provide, accordingly. This framework recognizes technology-based firm architectures and gives comprehension of business rivalry from both an overall business viewpoint and inside specialized sectors, taking into account the TBFs' commercial competence and innovation skills. This research provides a systematic approach to identify the rapidly changing business landscape, which is a crucial industrial function. Being the first to conduct a business equivalent to the marketplace assessment at the product and service phases, it also offers a significant educational contribution (Ko et al., 2020).

The term "sustainable enterprise strategy" is becoming more and more common in describing operations that employ the triple bottom line concept to achieve financial success through actions pertaining to health and the environment. Further experimental studies on engineering and quality in connection to sustainable supply chains and their significance for commercial success are still needed, nevertheless. The present research examined the effects of incorporating social sustainability goals into

business models on profitability, the promotion of sustainable growth, and the fortification of an organization's resilience to shocks such as the current financial crisis. Using four global reduced operators, four arguments are generated and evaluated over the course of several investigations in a case study technique (Rotondo et al., 2019). It is true that creative business strategies, rather than just producing new products, have been successful in removing obstacles to the development and uptake of new technology. Conversely, very few studies have looked at the use of business techniques in the framework of climate solutions (Larosa and Mysiak, 2019).

2. GO-TO-MARKET STRATEGY

2.1. The Impact of Go-to-Market Strategy for the Business

The go-to-market strategy (GTM), which is a part of the overall marketing strategy, focuses on HOW the business will implement its marketing plan. The goal of the GTM approach is to create competitive value. The GTM strategy to marketing incorporates every method of interacting with and earning customers. Target consumers, the company's "offers for these customers" and the action plan for attracting customers and adding value are all decided under this strategy (Kotler and Armstrong, 2006; Dalrymple and Corn, 1995).

The GTM technique searches the market's characteristics and advantages to establish the initial market value proposition. Next, the major target market is found and examined. The third phase involves reviewing the current channels of advertising. The channel-based approach and plan of action are developed in the end. In addition, GTM has an entirely distinct connotation for sales. The GTM method to revenues simply requires that points of sale (POS) be classed based on their distinctive qualities including sales number, quantity, client visual appeal, provider coverage (national / regional), and location. There are two key "channels" in this strategy, and they are the Regional Sales Business and Key Business in Reengineering of Business (RB) (Ingram and Forge, 1992; Dubinsky and Hansen 1981).

2.2. Business Reengineering Processes

Reengineering of Business Processes Changes in global competitiveness, consumer expectations, and environmental and regulatory laws imply that many enterprises' future success and financial sustainability may necessitate drastic adjustments. Major company procedures have been reengineered by companies in a variety of sectors in the quest of perpetual progress (Macintosh and Francis, 1997).

Businesses accomplish this by striving to reshape themselves through structuring work along processes using Business Process Reengineering. The latter might be summed up as the essential re-thinking and revolutionary design of business operations to produce dramatic effectiveness enhancements in essential and contemporaneous indicators of performance including expenses, quality, services and performance. The goal of the reengineering of business processes is to reverse the Industrial Revolution and repudiate Adam Smith's industrialized framework, which includes the division of labor, economics of magnitude, and administrative management (Budiono and Loice, 2012; Macintosh and Francis, 1997; Hammer and Champy, 1993).

An organization's business processes are to be drastically redesigned and maintained through the use of business process reengineering, or BPR. The idea gained traction in the early 1990s, with the goal of concentrating on important performance metrics including price, quality, service, and speed. BPR entails a comprehensive reevaluation and redesign of workpieces, shifting from conventional, frequently divided and optionally partitioned structures to more fluid and effective components (Budiono and Loice, 2012; Macintosh and Francis, 1997; Hammer and Champy, 1993).

Workpiece reorganization is the consequence of many factors:

Global Competitiveness: Businesses confront fierce rivalry on a worldwide scale in an increasingly linked world. Organizations must constantly innovate and streamline their operations to supply goods and services more effectively than their global competitors if they want to remain competitive.

Expectations from Customers: Expectations from customers are always changing. To satisfy the shifting needs and tastes of their clientele, businesses must modify and adapt their operational procedures. This might entail boosting product quality, expediting service, or providing fresh, creative ideas.

Global Competitiveness: Businesses confront fierce rivalry on a worldwide scale in an increasingly linked world. Organizations must constantly innovate and streamline their operations to supply goods and services more effectively than their global competitors if they want to remain competitive.

Environmental and Regulatory Shifts: The way firms conduct their operations can be impacted by environmental concerns and regulatory rules. In order to adhere to new safety laws, environmental standards, or other legal obligations, businesses can need to reengineer their operations.

Technological Developments: Businesses are greatly impacted by the quick advances in technology. Organizations must reengineer their processes to take advantage of these improvements in order to maximize efficiency and effectiveness that may be achieved via the integration of new technology and digital solutions.

Cost Pressures: Business process reengineering is a common tactic used by firms to reduce costs and improve operational efficiency. Significant cost reductions can result from streamlining procedures, getting rid of duplicates, and allocating resources as well as possible.

Market dynamics: Modifications to the state of the market, new trends, and evolving customer behaviors may call for modifications to the way companies run. Reengineering procedures to take into account the reality of the new market is a common step in adapting to these changes.

Overcoming the challenges posed by the increasingly complicated and challenging corporate environment can be an increasingly tough task for business processes. Advanced workflow methods are now essential for companies looking to overcome these challenges, simplify, and keep the complexity under control. The research findings indicate that management of business processes has a significant role in helping organizations succeed and differentiate themselves from their rivals. As a result, businesses are placing a growing amount of importance on this problem (Abas, 2021; Sebetci et al., 2018; Elzinga et al., 1995). A business process is the culmination of all the operations involved in gathering one or more inputs and producing an output that adds value for the firm's intended audience. According to Elzinga et al. (1995), business procedure management is "a methodical and organized method used to analyze, evolve, and oversee processes in order to enhance both service and product quality." The above description makes it clear that managing business processes is regarded as a kind of business management. As a result, its structure should take shifting circumstances and company objectives into account. Enterprises seeking to thrive against escalating global rivalry have to consistently possess top-notch plans, use cutting-edge technology, and embrace optimal management practices. Businesses may benefit from business process management, which is a solid management of practices idea (Abas, 2021; Sebetci et al., 2018; Elzinga et al., 1995).

The first stage is to get ready for Business Reengineering Processes (BRP). One must first assemble a cross-functional team before identifying customer-focused goals. Creating a strategic aim is critical at the last stage of the initial stage. The following stage is to outline and evaluate the existing process. The initial stage of this stage is to create activity patterns. Then one must develop process models. One should then develop and run each of these models. Following that, the final remaining level of this stage is discovering separates and creating benefits. The next stage is to come up with the entire procedure. Benchmarking is the initial and most significant step in this stage of the process. The remaining section categories include designed and validated to be procedure and execute trade-off assessment. One of the steps in BPR is to adopt overhauled procedures. This stage begins with the development of a plan for implementation. The change of strategies should then be simulated and

implemented. The final but not insignificant step of BPR is constantly developing. First and foremost, businesses should begin continual assessment. The most significant consideration at this stage is comparing achievement to the objective. The sole goal left is to constantly improve the entire procedure. Business process reengineering altered the company's processes of business-to-business replacement part sales, storage, and planning inventory. Before implementing reengineering of business processes, the average client service duration was around 30 minutes; following process restructuring, the duration was under fifteen minutes. The implementation of BPR should be carried out in a mutually functional team. A detailed study of existing processes should be carried out and these should be thoroughly understood. It is important to create alternatives for new processes and select the best alternative. Thus, new designs could be prototyped (Budiono and Loice, 2012; Macintosh and Francis, 1997; Davenport, 1993; Hammer and Champy, 1993).

Decision Support Systems (DSSs) are currently growing in the field of Business Process Reengineering (BPR) as an option for addressing the constraints of prior attempts. The various failures associated with previous BPR deployment are primarily attributed to the adoption of standards from other industries without suitable adaptation to local particulars, as well as an insufficient assessment of uncertainties concerns in making decisions. The study offers an algorithmic framework (which is carried out in a computer program) for assistance with decisions that statistically links the stages of a business process to the resulting outputs, with emphasis on the commitment to producing value for customers. The suggested decision support technique can be usefully used, particularly in instances characterized through time constraints and the inability to conduct appropriate consumer surveys. The framework presents business value constraints and suggests the most advantageous restructuring initiatives (Borgianni et al., 2015; Zhou and Chen, 2010).

4. APPLICATION

Within the scope of the study, various analyzes were made in the sales channels of the sales processes of an international (multinational) enterprise operating in the Marmara Region, producing care-cleaning products (PCCP), and the measurement problems in the Traditional Channel. In the Field Sales Operation, unit were examined and the problem was evaluated and comparisons were made. It is clear from their sales objectives that they are on the verge of achieving those totals. Otherwise, they have very little awareness about PCCP goods.

Additionally, they are not completely devoted to PCCP because they do not sell solely Reengineering-business (RB) items. At the conclusion of this work, it is clear that the PCCPs of the distributors are knowledgeable and skilled, but they still need to learn more about the PCCP Business and its goods. It is clear from their sales objectives that they are on the verge of achieving those totals. Otherwise, they have very little awareness about RB goods. Additionally, they are not completely devoted to RB because they do not sell solely RB items. At the conclusion of this work, it is clear that the business of the distributors is knowledgeable and skilled, but they still need to learn more about the RB Business and its goods.

In Turkey, there are issues with this business, budgeting, and marketing assessment. The answer will be to develop innovative strategies by identifying the issues in the sales channels as PCCP-producing care-cleaning products is near to innovative strategies and consumer buying behavior is still conventional in nature (with a preference traditional customers).

4.1. SWOT analysis for this Business

In this position, we utilized the SWOT analysis to evaluate RB's strengths and weaknesses as well as the competitors in this sector. At the completion of this assignment, everyone discovered that RB is a shaker and shaking in its goods group. Because this sector is near to new approaches and customers' buying behavior remains conventional (with a preference traditional agencies), developing a

creative approach through recognizing challenges in distribution channels might become the answer. The SWOT analysis issues are as below;

(i) *The Strength factors*: Too many staff; Production of the first hybrid products; Kaizen and Using the Kanban method; Very high number of customers capacity; having high resources, having high market share (still continues to expand); Competent staff; Widespread product capacity; The total value of the products is high; Expanding and Exciting Business; Wide Range of Products; Revenue Representative with Prior Sales Expertise.

(ii) *The Weakness factors*: Existence of strong competitors since it has a high market share; It becomes very difficult to attract attention when it has a wide area in its market in Europe; Facing technological deficiencies; Insufficient labor flexibility; Untrained and disorganized employee employment; Difficulty in imposing criteria on outsiders such as suppliers; Unskilled And Uninspired Sales Employees; High Sales Points in the Consumer Segment; Inadequate Budgeting; Considering the Different Types of Distribution.

(iii) *The Threats factors*: Strengthening distribution of ambitious competition in the market; Opportunity for competitors in the market to offer the same quality at a lower price; the fact that perfect production can never be achieved due to the human factor involved; designing mistakes make more difference than usual, as they vary according to personal tastes; Promoting the Distributor Channel's revenue stream; Uneducated managers of stores.

(iv) *The Opportunities factors*: Increasing interest in hybrid cars; Penetrating the market thoroughly; Newly produced products entering the car market with new opportunities, Less need to market the clothes once the brand is well known and customer trust has been established; The possibility that the improved way of clothing production used can be given to other companies as training; Consumers continue to purchase at Low Trade Centers (particularly in Western Areas); This industry is willing to embrace competing development.

4.2. Innovation for Sustainability

Sustainability outlines how governments may satisfy their people's demands nowadays whilst risking the next generation's requirements. The meaning of "innovation for sustainably" is "doing everything utilizing creative, new, or unconventional thoughts and discovering sustainable remedies for challenges and requires: What is the most cost-effective option for the company?; What is good for society?; What is environmentally sustainable? This term encompasses the creation of new goods and services, as well as new processes, technology, and business models to support corporate tasks. Innovation for environmental sustainability is concerned with employing development to take advantage on a green business possibility in order to fulfill consumer needs in a creative manner through goods, services, process, technology, and business model development. Synchronization of business procedures and processes to solve social and environmental issues that affect the firm (Confetto and Covucci, 2021; Budiono and Loice, 2015).

Innovative Strategy is defined that rearranging the revenue branch at the firm. This idea indicates that humans might establish a new revenue-generating organization called Sales Representative of Exclusive PCCP-producing care-cleaning items. By implementing this approach, this business wants to alter the company's go-to-market plan. It can create a new sales representative group in light of this. Additionally, this business wants to create a firm that empowers and involves its employees more. Staff members' direct involvement in decision-making and problem-solving "helps an organization fulfill its mission and meet its objectives by applying their own ideas, expertise, and efforts." Employee engagement is satisfied with this problem. Empowerment is a concept that connects personal qualities and skills, innate support networks, and proactive behavior to societal change and policy. In other words, empowerment connects a person's wellbeing to the larger social and political context in which they operate (Martin and Schouten, 2014; McDonagh and Prothero, 2014).

4.3. Forecasting Techniques -Sales Forecasting

By predicting what consumers would likely do given a certain set of future circumstances, forecasting is the art of gauging future demand. Forecasting is the science of forecasting upcoming demand through predicting whatever purchasers are expected to do given a given combination of future circumstances (Box et al. 1994; Chatfield, 1989; Bowerman and O’Connell, 1987).

The term "sales forecasting" refers to the process of estimating future prospective sales. According to date availability, there are two categories of sales forecasting approaches in terminology: Those that are based on historical data and those for which no historical data is available. Additionally, there are three different types of forecasting: short-term, medium-term, and long-term. Three-month time frames are covered by short-term forecasting. The tactical concerns are the major focus of this strategy. For durations up to one-year, medium-term forecasting is used. Management from top producing care-cleaning products (PCCP) firms claim, for durations up to one-year, medium-term forecasting is used. Executives from top PCCP firms claim that three-year long-term prediction is possible, employed often through managers of finances and accountants. Types of forecasting due to sales are listed as below (Duckworth et al., 2003; Box et al. 1994; Chatfield, 1989; Farnum and Stanton, 1989);

Levels of sales forecasting: (i) Product by Product forecasting, (ii) Seasonal Forecasting, (iii) Geographical Forecasting.

Sales Forecasting Process: (i) Setting goals for forecasting , (ii) Understanding Production Budget, (iii) Data Analysis about the past data (if it is available), (iv) Determining the best model, (v) Forecasting, (vi) Evaluating the forecast.

There are three main kinds of forecasting methods: (i) Subjective methods: Jury of execution opinion, (ii) Extrapolation: Moving Average, Exponential Smoothing, (iii) Quantitative: Multiple regressions.

Seasonal Adjustments: The aforementioned forecasting approach is commonly used in real-life situations. Given that most products tend to sell more during a given season. For example, if a firm sells the brand ABC, a depilatory goods, the corporation anticipates that the volume of this brand would be greater in three months. The initial step in this approach is to collect historical data (see Table 1).

Table 1. Forecasting Seasonal Purchases

	Year 1	Year 2	Two Year Quartely Average	Seasonal Index
Quarter 1	5.678.985	5.986.756	5.832.871	1,65
Quarter 2	5.890.720	4.879.650	5.385.185	1,5
Quarter 3	4.965.350	4.505.457	4.735.404	1,3
Quarter 4	4.545.250	4.875.655	4.710.453	1,2
Average Quartely			5.165.978	

Moving Average Forecasting: The moving average technique is a strategy that uses past period averages to estimate future periods. This method assumes that future numbers will be an average of previous figures. There is a number defined as n, which represents the optimal number of periods that should be included.

$$SMA = \frac{p_M + p_{M-1} + \dots + p_{M-(n-1)}}{n}$$

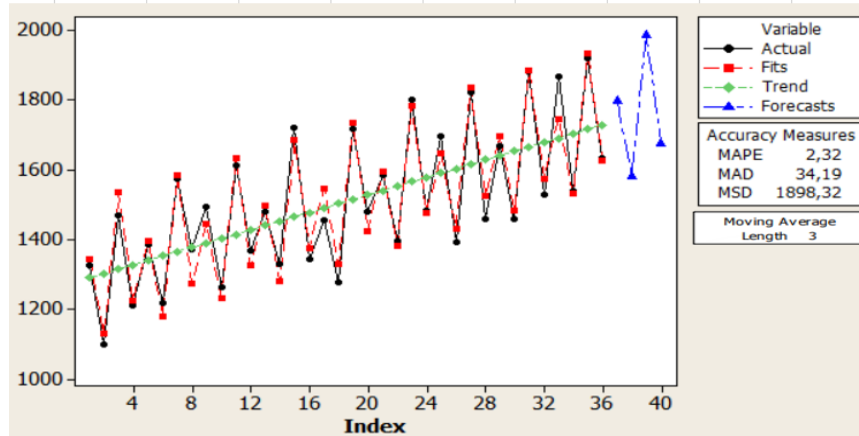


Figure 1. Illustration of a Moving Average

In the event where comparing the predicting accuracy of several techniques is required. When n is the number of predictions that need to be created, the average absolute percentage error formulae can be applied. The projection for the first quarter of the year is as indicated according to the table. Previous Gross Sales data is 5.875.255. So, this is not a suitable model for sales forecast.

Smoothing on an Exponential Scale: It gives weights to different sections of the previous data and attempts to forecast. Choosing a suitable amount for the smoothing constant (α) is one of the most crucial considerations in exponential smoothing. It has a value between 0 and 1. The outcomes of these procedures. The results are presented that there are no 100% accurate sales forecasting approaches. Because there are several elements to take into account such as climate, conclusion, geographic circumstances, and so on.

$$S_t = \alpha S_i + (1-\alpha) S_{t-1}$$

α : the smoothing constant S_t : actual sales in period t S_{t-1} : smoothed forecast for

period t-1

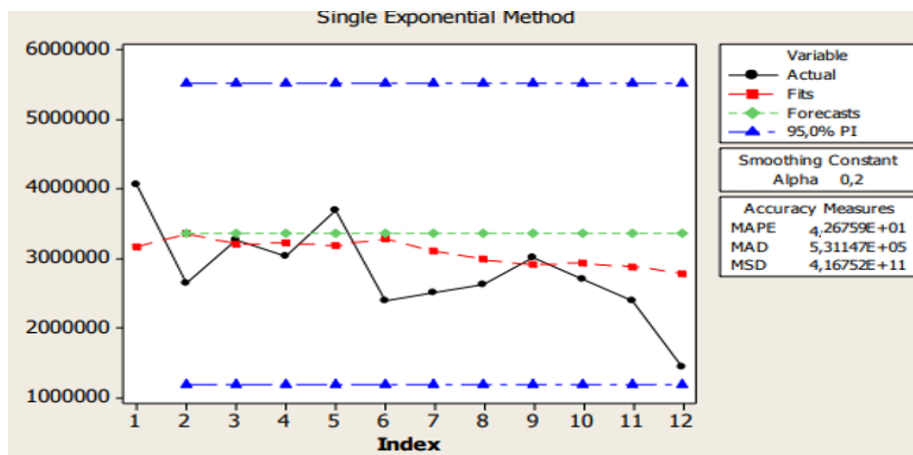


Figure 2. Applying Exponential Smoothing for Prediction

The colour red matches the exponential smoothing predicted values. With these approaches (Moving Averages and Exponential Smoothing), MAPE values are always high. As a result, seasonal indexes are preferable for sales forecasting. Aside from this, for a successful sales prediction, business ought to consider the predictions of experienced managers of sales (see Figure 2). As an endpoint to the prediction section, it might be argued that seasonal methods of forecasting and management forecasts may be employed as a tool for forecasting.

8. CONCLUSION AND RECOMMENDATION

Evaluating potential approaches to achieve training for sales purposes and picking the best technique or approaches is what assessment of training options entails. The expense of training, sales instruction venues, trainers, training methodologies, and media have to be taken into account before evaluating the different options. Venues for instruction in sales might vary. While workplaces are often

utilized for instructional purposes, technology advancements have made it possible to teach staff via on-line venues. Nevertheless, employed both of these methods in the course of the assignment. A further field for alternative assessment is identifying the optimal training techniques, which include classroom/conference, on-the-job studying, behavioral modelling, and absorbing. Classroom/conference training is helpful for providing broad business, goods, and market data, as well as project and product launch. Training on the job allows people to put theory into practice. A supervisor is given to the apprentice in this manner, and via work rotation, the apprentice is able to comprehend and gain expertise in different positions and organizations. (This strategy is employed throughout leadership development programs in businesses.) A group assignment in which the company scenarios are produced and delivered to participants is included in the behavioral simulation approach. The learners in teams attempt to address company issues by performing various roles such as client, salesperson, or manager. Sales Training Evaluation has always been challenging to assess the achievement of a program of instruction. Nevertheless, if the goals are readily apparent, assessing the effectiveness of training for sales might be considerably easier. Evaluations can be performed prior to, during, or following training. Before starting training, the participant's level of understanding is checked via assessments which involve inquiries concerning the subject of the training course. Throughout the course, a corresponding test may be administered. The results of both of these tests can be used to evaluate training performance.

Additionally, sales personnel vital performance metrics are evaluated both prior to and after retraining. If the accomplishment grades of trainers. Incentive schemes are quite beneficial in maintaining sales personnel' motivation. There are two sorts of incentive schemes available to help sales professionals sell more aggressively and efficiently. One is a money incentive, and the other is a non-monetary incentive. Non-monetary incentives include public recognition or gratitude, certificates and deposits, gifts and advertisements, and so forth. It implies awarding a non-monetary gift to sales people. Financial rewards, which researchers have focused on in this study, have a significant role in job fulfillment and employee motivation. As previously said, incentive programs are important factors in motivating sales personnel to perform at their best. If examples are needed, compensation, bonuses in the form of cash, and so on can address financial rewards. Parties of training try to resolve business issues whilst performing various roles such as client, salesperson, or the vendor, among others. Individuals investigated the current condition in the business's conventional channel. On channel-based evaluation, the developers ran into accounting and measurement problems. To address this measuring issue, they developed new ways for tracking significant metrics of performance. Furthermore, a new special sales representatives' organization has been incorporated into the company's sales structure in order to improve customer service and quality. Furthermore, researchers assessed their achievements in four different areas: sales quota, invoiced sales points, maintaining stocks unit sold per client, and advertising 4P effectiveness. As a connection, a commission-based scheme has been developed to improve efficiency. Also, Sustainability could give rise to innovative next-generation technologies. One is arising at the crossroads of the World Wide Web and managing energy. The smart electrical system employs digital devices to oversee electricity production, exchange, and distributing from various sources, as well as demand from consumers. The smart grid could end up in cheaper prices as well as improved energy consumption. The notion has been floating existing for a while, but the massive investments being made now will shortly be rendering it become a fact.

Finally, the corporation accepted this approach for the long run. As a consequence of the plan, the company may be able to more thoroughly investigate the field of sales and rivals. As a result, they may gain an unfair advantage in the sales industry. Furthermore, because this method improves the quality and involvement of sales agents, the organization will be able to give better service to clients. Through establishing loyal customers, the organization would be able to meet future revenue objectives.

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Batman Havalimanının Batman İlinin Makroekonomik Performansı ile İlişkisi¹
The Relationship Between Batman Airport and Macroeconomic Performance of Batman Province

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Abstract

Airports can make a significant contribution to the economic performance of the regions in which they are located. In this study, the relationship between the airport and the macroeconomic performance of Batman province is tried to be determined by explaining the relationship between Batman Airport and 16 different indicators consisting of economic data of Batman province such as import and export, number of enterprises and employment, number of tourists, population data of the city and the direction of urbanization. In the study, passenger, freight and commercial aircraft statistics of Batman Airport were compared with 16 economic indicators of Batman province and the relationship between them was analyzed using Pearson correlation coefficient. According to the results of the study, there is a significant correlation between Batman Airport statistics and the number of enterprises opened in Batman province, the number of manufacturing industry enterprises and employment, the number of tourism and accommodation in Batman province, urbanization and cultivated agricultural area. Moreover, although there is a positive correlation between the airport statistics and important economic indicators such as imports and exports, these correlation coefficients are low. These findings suggest that there is a relationship between Batman Airport and economic activities and macroeconomic performance indicators of Batman province.

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Anahtar sözcükler: Batman
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Öz

Havalimanları, buldukları bölgelerin ekonomik performansına büyük katkı sunabilmektedir. Bu çalışmada, Batman Havalimanının ithalat ve ihracat, işletme ve istihdam sayıları, turist sayıları, şehrin nüfus verileri ve kentleşmenin yönü gibi Batman ilinin ekonomi verilerinden oluşan 16 farklı gösterge ile ilişkisini açıklayarak havalimanı ile Batman ilinin makroekonomik performansının ilişkisi saptanmaya çalışılmıştır. Çalışmada Batman Havalimanının yolcu, yük ve ticari uçak istatistikleri Batman ili ekonomisine ait 16 adet göstergelerle karşılaştırılarak aralarındaki ilişkiler Pearson korelasyon katsayısı kullanılarak incelenmiştir. Çalışmanın sonuçlarına göre, Batman Havalimanı istatistikleri ile Batman ilinde açılan işletme sayısı, imalat sanayi işletme ve istihdam sayısı, Batman ili turizm ve konaklama sayıları, kentleşme ve işlenen tarım alanı arasında anlamlı düzeyde korelasyon tespit edilmiştir. Ayrıca, ilgili havalimanı istatistiklerinin ithalat ve ihracat gibi önemli ekonomik göstergelerle aralarında pozitif yönlü korelasyon bulduysa da bu korelasyon katsayıları düşük düzeydedir. Bu bulgular, Batman Havalimanının Batman ilinin ekonomik faaliyetleri ve makroekonomik performans göstergeleriyle arasında ilişki olduğunu göstermektedir.

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1.GİRİŞ

Şehirlerin ve bölgelerin ekonomik anlamda gelişebilmeleri için en önemli mihenk taşlarından biri güçlü ve yaygın ulaşım ağlarıdır. Bu etkin ulaşım ağları ile hem bir bölgede bulunan ticari potansiyel dışarıya açılabilir hem de o bölgede dışardan temin edilmesi gereken mal ve hizmetler yine bu ulaşım ağları vasıtasıyla temin edilebilecektir. Küreselleşen ekonominin ulaşım sisteminde temel faktör görevi gören havacılık sektörü, insanların ve malların taşınmasında emniyet, hız ve verimi sağlamakla beraber ekonomik bağlantılar kurarak ticareti kolaylaştırıp üretkenliğin artmasında etkili olmaktadır (Atioğlu, 2021: 1937). Bu anlamda havalimanları, buldukları bölgelerin ekonomik performansına büyük katkı sunabilmektedir.

Wright Kardeşler'in 1903 yılında havadan daha ağır bir araçla ilk başarılı uçuşu gerçekleştirmesinden sonra (Egeli, 2021:6), 7 Ekim 1919 tarihinde ilk ticari havayolu şirketi olan Hollanda'ya ait KLM Hava Yolları kurulmuştur. (İnan, 2020: 12) Hava araçlarının yaygınlaşmaya başlaması ile havalimanları ve diğer alt yapı çalışmaları da hız kazanmıştır. 90'lı yıllara değin havalimanları sadece yolcu ve yük ulaşımı bağlamında değerlendirilirken 90'lardan itibaren küreselleşen dünyada sivil havacılık faaliyetleri ekonomik ve sosyo-kültürel bağların kurulması ve geliştirilmesinde büyük önem kazanmış, özellikle bazı havalimanları lojistik anlamda ön plana çıkararak ekonomik bölge odağına dönüşmüştür (Tümenbatur ve Tanyaş, 2021: 110). Bu bağlamda ekonomik faaliyetler havalimanlarını etkilerken havalimanları da ekonomik alanda önemli bir rol kazanmıştır. Ancak süreç içerisinde yolcu taşımacılığı daha kârlı görüldüğünden hava yolu kargo taşımacılığı çok geç dikkat çekmesine rağmen günümüzde küresel pazarların büyümesinde kısa sürede etkin rol oynamıştır (Akoğlu ve Fidan, 2020: 33). Hava yoluyla taşınan kargolar dünyada taşınan kargoların toplam hacminin %1'ini kapsarken 6 trilyon dolarlık değer ile dünyadaki toplam kargoların değerinin %35'ini teşkil etmekte, Türkiye'de de 2015-2019 yılları arasında havayoluyla yapılan kargo taşımacılığı incelendiğinde ise dünyadaki dış ticaret verileriyle paralel bir artış gözlemlenmektedir (Öçal, 2020: 264).

Havalimanları, buldukları bölgelerde sadece ulaşım noktasında değerlendirilmemelidir. Ticari faaliyetler dışında istihdam, üretim, turizm ve sosyo-kültürel gelişime de olumlu etkileri bulunmaktadır (Akça, 2020: 31). Bu bağlamda havalimanlarının ekonomik gelişim ve refah düzeyi ile ilişkisinden söz edilebilmektedir.

Havalimanlarının kurulup yaygınlaşması gerek ulusal gerekse de uluslararası ulaşım açısından büyük kolaylıklar ve avantajlar sunarken, havalimanlarındaki uçuş sayılarının artması ve farklı uçuş noktalarına uçuş gerçekleştirilmesi bölgeler ve şehirler için yeni ticaret ağlarının kurulmasında önemli etkiler yaratacaktır. Başka bir ifadeyle bir havalimanından yapılan tarifeli uçuşlarda uçuş noktası sayısının artması bu havalimanlarının bulunduğu şehir ve bölgelerin birbirleriyle ekonomik ve sosyal ilişkilerini artıracaktır.

Bu çalışmada yukarıda değinilen sivil havacılık ve ekonomik performans etkileşimi Batman ilinin ekonomik durumu ve Batman Havalimanı istatistiklerinden yola çıkılarak ampirik bulgularla desteklenmektedir. Batman ili, 1990 yılında il statüsüne kavuşmuş ve TÜİK'in 2022 yılı verilerine göre toplam 634.491 nüfusa ulaşmıştır. Batman ilinin ekonomik performansının artırılması noktasında kaynaklar bakımından bir potansiyel mevcutsa da bu potansiyelin ekonomiye kazandırılması noktasında bir problem göze çarpmaktadır. Şehrin ekonomisi petrol endüstrisi ile tarım ve hayvancılığa dayanmakla beraber şehirde sanayi yeterli düzeyde gelişmemiş olup tarım alanında arazi bazlı imkanlar bulunmasına rağmen tarımda henüz istenen düzeyde randıman alınamamıştır (Batman Ticaret Borsası, 2019: 22). Şehrin turizm potansiyeli bulunmasına rağmen bu potansiyel turizm açısından etkin verime dönüştürülememektedir (Çoban vd, 2017: 452-453).

Batman ilinin kara içinde kalan bir il olması, sanayi bölgeleri, liman kentleri ve turizm bölgelerine uzak kalması gibi dezavantajlar şehrin ekonomik performansını olumsuz etkileyebilmektedir. Etkin ulaşım sisteminin varlığı ekonomi üzerinde önemli bir etkiye sahip olmakla beraber ekonomik yatırımların teşvikini de sağlamaktadır (Erdoğan, 2016: 197). Bu bağlamda 2010 yılında hizmete giren yeni terminal binası ve apronuyla Batman Havalimanı, şehir için büyük öneme sahiptir. Yukarıda da zikredildiği gibi şehirde farklı sektörlerin gelişmesi ve Batman ilinin makroekonomik performansının artırılarak mevcut potansiyelle beraber tetikleyici bir unsurun

gerekliliği göze çarpmaktadır. Buradaki tetikleyici unsurlardan biri olarak Batman Havalimanı ele alınmaktadır.

Makroekonomik performans, bir ekonominin genel sağlığı ile istikrarını ölçen faktör veya göstergelerden oluşan bir kombinasyondur. Bu faktörler veya göstergeler genellikle Gayri Safi Yurtiçi Hâsıla (GSYH) büyümesi, kişi başına düşen millî gelir, enflasyon, istihdam ve işsizlik oranı, ithalat ve ihracat dengesi gibi göstergeleri içerir. Mal ve hizmetlerin üretimi ve bunların pazarlanması makroekonomik performansı etkilerken aynı göstergeler birbiriyle de etkileşim halindedir. Bu açıdan makroekonomik performans göstergeleri, makroekonomilerin durumunu belirtmektedir. Bu araştırmada da, Batman Havalimanı'nın makroekonomik performansı ile Batman ili arasındaki ilişkiyi anlamak amacıyla bir inceleme gerçekleştirilmiştir. Batman ili ve Batman Havalimanı benzer büyüklükteki diğer iller ve havalimanları arasından seçilerek bir analiz yapılmıştır. Bu seçim, turizm, sanayi ve hizmet sektörlerinin yoğun olmadığı bölgelerde havalimanlarının bölgesel ve yerel ekonomiyle nasıl etkileşimde bulunduğunu anlamak için yapılmıştır.

Araştırmanın temel motivasyonu, literatür taramasında orta ölçekli iller ve B tipi orta ölçekli havalimanlarıyla ilgili sınırlı sayıda çalışma bulunmasıdır. Batman Havalimanı'nın ekonomik, sosyal ve kültürel etkilerinin yanı sıra kalkınma için kritik olan hava ulaşımının bölgesel ve yerel gelişimdeki rolü, işletmelerin gelişimi, turizm potansiyeli, ticaret hacmi gibi faktörler değerlendirilecektir.

Çalışmanın önemli bir odak noktası, mevcut yerel potansiyelin yeterince değerlendirilememesi ve havalimanı üzerinden bu potansiyelin nasıl harekete geçirilebileceği üzerinedir. Araştırmada, Batman ili ekonomisinin 16 göstergesi ile Batman Havalimanı'ndaki yolcu, yük ve ticari uçak sayıları arasındaki ilişki, Pearson korelasyon katsayısı kullanılarak değerlendirmeye tabi tutulmuştur. Bu analiz, bölgesel ekonominin havacılıkla olan etkileşimini farklı göstergeler üzerinden daha ayrıntılı bir şekilde anlamamıza katkı sağlayacaktır.

2. LİTERATÜR ARAŞTIRMASI

Literatürde, havalimanlarının ekonomik etkileri ve ekonomik göstergelerle ilişkilerini inceleyen çalışmalar bulunmaktadır. Ancak, bu çalışmalar genellikle makroekonomik performansı belirli göstergeler üzerinden değerlendirme eğilimindedir, bu da genel bir bütünlük sunmamaktadır. Bu çalışma, Batman ili yerelindeki havalimanı ve makroekonomik performans ilişkisini daha kapsamlı bir perspektifle değerlendirmeyi amaçlamaktadır.

Akça (2020:34), havalimanlarının doğrudan veya dolaylı bir şekilde buldukları bölgelerin ekonomik anlamda canlanmasında etkili olduğunu, tarımdan turizme kadar ekonomik birçok faaliyet üzerinde olumlu etkisi olduğunu söylemiştir. Arslan ise (2021:28), hava yolu ulaşımının ülkeler için gelişmişlik göstergesi olduğunu ve Türkiye'nin doğu ile güneydoğu bölgelerinde yapılan havalimanlarının ekonomik dengesizlikleri gidermek, turizm ve ticaretin artırılması amacıyla yapıldığını söylemiştir.

Button ve Yuan (2013), ABD'deki 32 şehrin 20 yıllık verilerini Granger nedensellik testini kullanarak incelemiş ve hava kargo taşımacılığının yerel ekonomik gelişim üzerinde pozitif yönlü etkisi olduğu bulgusuna ulaşmıştır. Tang vd. de (2021), Çin'deki 35 büyük havalimanının 2004-2018 yılları arasındaki verilerinin bölgesel kalkınmaya etkisini araştırmış ve havalimanlarının bölgesel kalkınmayla artan bir ilişki içinde olduğunu bulmuş ve havalimanı ekonomik bölgelerine daha fazla kamu kaynağı yatırılarak "liman-sanayi-şehir-bölge " faktörlerinin entegre gelişiminin teşvik edilmesi gerektiğini söylemiştir.

Küçük Yılmaz vd. (2017), ekonomi ve hava taşımacılığı arasında destekleyici bir ilişkinin genel kabul görmüş bir varsayım olduğunu, istihdam ve hizmetler noktasında havaalanlarının özellikle yerel ekonomiye büyük katkı sunduğunu, havaalanlarının ekonomiye dolaylı yoldan büyük katkılar sunduğunu ve buna uçaklara hizmet veren yakıt tedarikçilerinin, havaalanının yapımını sağlayan inşaat ve altyapı firmalarının, havaalanında satışa sunulan ürünlerin üreticilerinin örnek gösterilebileceğini söylemiştir.

Sesliokuyucu vd. (2019), K-Ortalamalar Kümeleme Analizi yöntemiyle 19 tane Avrupa ülkesine ait ithalat ve ihracat verileri ile havayolu yolcu ve kargo sayıları, havayolu taşıyıcı sayılarını kullanarak çalışma yapmış ve havacılığın gelişmekte olan ülke ekonomileri için büyük fırsatlar barındırdığı sonucuna varmıştır.

Altuntaş ve Kılıç (2021), çalışmalarında ARDL Eşbütünleşme ve Toda-Yamamoto Nedensellik testlerini kullanarak hava yolu taşımacılığının ekonomik üzerine etkilerini incelemiş, hava yolu taşımacılığı ile ekonomik büyüme arasında ilişki olduğuna dair bulgulara ulaşmış ve yolcu trafiği ile GSYH arasında çift yönlü nedensellik ilişkisi olduğunu bulmuştur. Turnacıgil (2020) de, yolcu ile kargo toplamı ve GSYH arasında bir nedensellik ve korelasyon ilişkisini Granger nedensellik testi ile incelediği çalışmasında GSYH ile toplam gelen yolcu sayısı arasındaki pozitif yönlü korelasyonun şiddetinin yüksek olmasını dikkat çekici bulmuştur. Atioğlu (2021), Türk tesciline kayıtlı hava araçlarının 1971-2019 yılları arasında yurt içi ve yurt dışı gerçekleştirdikleri tekil operasyon sayısının GSYH üzerindeki etkisini Johansen eşbütünleşme analizi ve Vektör Hata Düzeltme Modeli ile araştırmış, yapılan tekil operasyon sayısının GSYH üzerinde büyük bir etkiye sahip olduğuna dair ampirik sonuçlar elde etmiştir.

Doerr vd. (2020), 1996-2016 yılları arasında yerli ve yabancı turist sayısı ile turistik konaklama tesislerinde kayıtlı misafir gelişlerine ilişkin ilçe düzeyinde verileri kullanarak Almanya'nın Bavyera eyaletindeki bölgesel bir havalimanı üzerinde yaptıkları araştırmada havalimanı ve turizm ilişkisini incelemiş, havalimanlarının seyahati teşvik ettiğini ve turizmi artırdığını gözlemlemişlerdir. Arslan (2020), havalimanının turizm üzerine etkilerini konu aldığı Tokat ili örneğinde, havalimanının kurulmasıyla turizm odaklı yatırımların ekonomik canlılıkla beraber yeni istihdam imkânları sağlayacağını, bu sayede eğitilmiş birçok gencin iş bulma ümidiyle başka yerlere göç etmesinin önüne geçileceğini ve bütün bunların bölgesel kalkınmayı hızlandıracağını söylemiştir.

Profillidis ve Botzoris (2014), yapmış oldukları çalışmalarında hava yolcu taşımacılığı ile ekonomik büyüme arasında nedensel bir ilişki olduğu sonucuna ulaşırken, Green (2007), havalimanı yapım aşamasında, yabancı sermayeli şirket sayısının üç kat arttığını, iş oranının % 148 arttığını ve buna bağlı olarak istihdamın ise % 67 oranında arttığını bulmuştur.

Wong vd. (2017), önemli ulaşım merkezi olması nedeniyle havaalanlarının bölgedeki bağlantıyı kolaylaştırması nedeniyle ekonomik kalkınmayı teşvik ettiğini, yatırımları çektiğini, turizmi canlandırdığını ve yerel halk için erişilebilirliği artırarak bölgenin genel olarak büyümesine ve ilerlemesine katkıda bulunduğunu söylemiştir. Kasarda ise (2008), "aerotropolis" ya da "havaalanı şehri" kavramlarının havalimanlarına yakın çevrede yoğunlaşan işletmeleri ifade ettiğini belirterek aerotropolislerin özellikle büyük şehirlerde ekonomik performansın artmasında ve kalkınmada etkin rol oynadığını söylemiştir.

Seifloo (2020), Fonksiyon Etki Analizi Odaklı Arazi Kullanım Değerlendirme Modeli (APELUM)'u kullandığı çalışmasında, İstanbul Havalimanı örneğinde, havalimanlarının kurulduğu bölgelerde diğer ulaşım ağlarının da gelişim gösterdiğini, havalimanına 20 km mesafeye kadar uzaklıkta bulunan bölgelerin de etkilenip geliştiğini ve havalimanlarının bulunduğu bölgelerin yatırım için tercih edildiğini söylemiştir.

Debbage (1999), ABD'nin Caroline bölgesindeki havaalanlarının ve hava yolu taşımacılığının bölgeler arasında ekonomik entegrasyonu sağlamada etkili olduğunu, özellikle imalat sektörü ile istihdam alanında artış yaşandığını ve bölgesel rekabette önemli bir etkiye sahip olduğunu söylemiştir.

3. YÖNTEM

Bu çalışmada Batman ilinin ekonomik verileri ve Batman Havalimanı'nın istatistiksel verileri kullanılarak Batman Havalimanı'nın yolcu, yük ve ticari uçak sayılarının Batman ilinin makroekonomik göstergelerini yordama potansiyeli nicel araştırma yöntemi ile incelenmiştir. Bu sayede Batman Havalimanı'nın Batman ilinin makroekonomik performans göstergeleri ile ilişkisi irdelenmiştir. Ancak bu çalışma, nedensellik içermemektedir.

Çalışmada tablolar halinde verilen istatistiksel veriler karşılaştırılarak yorumlanmış, Stata 14 programı kullanılarak bağımlı ve bağımsız değişkenler arasındaki ilişki saptanmaya çalışılmıştır. Stata 14 programında Pearson korelasyon katsayısı (r) hesaplanmıştır. Bu sayede değişkenler arasında manidar bir ilişki olup olmadığı ve varsa bu ilişkinin derecesinin ne olduğu belirlenmeye çalışılmıştır.

Tablo 1. Pearson Korelasyon Katsayısının Yorumu

R	İlişki
0.00	İlişki yok
0.01 - 0.29	Düşük düzeyde ilişki
0.30 - 0.70	Orta düzeyde ilişki
0.71 - 0.99	Yüksek düzeyde ilişki
1.00	Mükemmel ilişki

Kaynak: (Köklü vd, 2006).

Korelasyon katsayısının aldığı değerler -1 ile +1 arasındadır. Buna göre; $r = -1$ ise tam negatif doğrusal bir ilişki, $r = +1$ ise tam pozitif doğrusal bir ilişki ve $r = 0$ ise iki değişken arasında ilişki olmadığı anlamına gelir (Yalçın, 2020:9).

3.1. Bağımsız Değişkenler

Batman Havalimanı'nın yolcu, yük ve ticari uçak istatistikleri bağımsız değişkenlerdir. Veriler farklı yıllara ait DHMİ faaliyet raporlarından elde edilmiştir. Yolcu sayısına ilişkin veriler 2007-2022 yıllarını, yük ile ilgili veriler 2008-2022 yıllarını ve ticari uçak sayısına ilişkin veriler de 2007-2022 yıllarını kapsamaktadır. Yolcu istatistiklerine ilişkin veriler yurt içi ve yurt dışı gelen ve giden yolcu toplamını yani havalimanını kullanan tüm yolcuları kapsamaktadır. Batman Havalimanı geçici hava hudut kapısı olduğundan sadece hac ve umre uçuşlarında yurt dışı uçuşlara ev sahipliği yapabilmektedir. Bu nedenle yurt dışı yolcu sayısı ve yurt içi yolcu sayısı toplanarak veriler elde edilmiştir. Yük ile ilgili veriler kargo, posta ve bagajların istatistiklerinden elde edilmiş olup yurt dışı yük verileri de buna dâhildir. Batman Havalimanı'na gelen ticari uçak sayısı ise yıllara göre yurt içi ve varsa yurt dışı (hac-umre) uçak sayısının toplamından oluşmaktadır. Özel amaçla gelen uçak sayısı dâhil değildir.

3.2. Bağımlı Değişkenler

Çalışmada incelenen Batman iline ait ithalat, ihracat, açılan işletme sayısı, tesise gelen yerli ve yabancı turist sayısı ile bunların toplamından oluşan tesise toplam geliş sayısı, geceleyen yerli ve yabancı sayısı ile bunların toplamından oluşan geceleme toplam sayısı, ilin kişi başına düşen GSYH'si, imalat sanayi işletme sayısı ve imalat sanayi istihdam sayısı, toplam işlenen tarım alanı, tahıllar ve diğer bitkisel ürünlerin üretim miktarı, net göç hızı ve Gültepe Mahallesi'nin nüfus verileri bağımlı değişkenler olarak tasnif edilmiştir.

Batman ilinin ithalat ve ihracat verileri dolar cinsinden olup 2002-2022 yıllarını kapsamakta ve TÜİK'ten alınmıştır.² Batman ilinde açılan işletme sayısı TOBB'un internet adresinden alınmış olup 2002-2022 yıllarını kapsamaktadır.³ Batman ilinin turizm konaklama istatistiklerine ilişkin veriler 2002-2022 yıllarını kapsamakta beraber Kültür ve Turizm Bakanlığı resmî internet sitesinden alınmıştır.⁴ Batman ilinin kişi başına düşen GSYH verileri dolar cinsinden verilmiştir ve bu veriler 2004-2021 yıllarını kapsamakta beraber TÜİK'ten alınmıştır.⁵ Batman ilinin imalat sanayi işletme ve istihdam sayıları 2002-2017 yıllarını kapsamakta ve GAP İdaresi resmi internet sitesinden alınmıştır.⁶ Batman iline ait tahıllar ve diğer bitkisel ürünlerin üretim miktarı ton olarak incelenecek olup 2004-2022 yıllarını kapsamakta, toplam işlenen tarım alanları ise hektar olarak incelemek olup 2004-2022 yıllarını kapsamaktadır. Batman ili tarımına ilişkin bu veriler TÜİK'ten alınmıştır.⁷ Batman ili nüfusuna ait veriler de TÜİK'ten alınmıştır.⁸ Net göç hızı binde kişi olarak incelenecek olup 2008-2022 yıllarını kapsamaktadır. Havalimanının kurulmasının akabinde hızla gelişim gösteren ve Batman'ın en gözde

² <https://biruni.tuik.gov.tr/disticaretapp/menu.zul>

³ <https://www.tobb.org.tr/BilgiErisimMudurlugu/Sayfalar/KurulanKapapananSirketistatistikleri.php>

⁴ <https://yigm.ktb.gov.tr/TR-208783/yillik-il-ilce-konaklama-tablolar.html>

⁵ <https://biruni.tuik.gov.tr/medas/?locale=tr>

⁶ <http://www.gap.gov.tr/istatistiki-veriler-sayfa-63.html>

⁷ <https://biruni.tuik.gov.tr/medas/?locale=tr>

⁸ <https://biruni.tuik.gov.tr/medas/?locale=tr>

mahallelerinden biri haline gelen Gültepe mahallesine ilişkin veriler ise 2007-2022 yıllarını kapsamaktadır.

3.3. Veri Analizi

Çalışmada Batman Havalimanı ve Batman iline ait tanımlayıcı istatistikler Stata 14 programı aracılığıyla değerlendirilerek bu tanımlayıcı istatistiklere ilişkin korelasyonlar saptanmaya çalışılmıştır. Çalışmada değerlendirilen tanımlayıcı istatistikler, Pearson korelasyon katsayısı kullanılarak aralarındaki korelasyon tespit edilmeye çalışılmıştır. Çalışmada kullanılan verilerin dağılımı normal dağılım değildir. Çalışmada yıllara göre boylamsal veriler kullanılmış ve değerlendirilmiştir.

Çalışma için toplanan verilerin temininde bazı kısıtlılıklarla karşılaşmıştır. Batman ilinin ithalat ve ihracatı, turizm-konaklama, açılan işletme sayısına ilişkin veriler 2002-2022 yıllarını kapsamaktayken, imalat sanayi işletme sayısı ve istihdama ilişkin veriler 2002-2017 yıllarını, GSYH'ye ilişkin veriler 2004-2021 yıllarını, tarım verileri 2004 ve 2022 yıllarını kapsamaktadır. Batman ilinin demografisine ilişkin verilerde 2008-2022 yılları işlenmiştir. Batman Havalimanı 2010 yılı öncesinde Batman İl Özel İdaresi tarafından işletildiği için havalimanı istatistiklerine ilişkin önceki yıllara ait verilere ulaşılamamış, DHMİ faaliyet raporları taranarak ancak 2007 yılına ait verilere kadar inilebilmiştir. Havalimanı yük istatistiklerine ilişkin veriler ise 2008 yılı ve sonrasına aittir.

Seçilen ekonomik verilerin seçilme nedeni genel ekonomik gösterge olmalarının yanında zaman aralığı olarak ulaşılabilen en yoğun bilgiler olmalarıdır. Çalışmada verilen kentleşme ve nüfus verileri dolaylı yoldan inşaat sektörüne atıfta bulunmak içindir. Çünkü inşaat sektöründeki işletme sayısı Batman ili sektörel dağılımında Türkiye'nin sektörel dağılımının üzerinde bir oranda olmakla beraber bu durum imalat sanayi işletme sayısı için de aynı şekildedir. (Kalkan, 2022: 21).

Eldeki mevcut veriler ışığında Batman Havalimanı ile Batman ili makroekonomik performans göstergeleri arasında bir ilişki olup olmadığı saptanmaya çalışılmıştır. Batman ili ve Batman Havalimanı örneğinde havalimanları ile yerel ve bölgesel makroekonomik performans arasında korelasyon olup olmadığı analiz edilmiştir.

4. BULGULAR

4.1. Tanımlayıcı İstatistikler

Tanımlayıcı istatistiklerimiz Batman Havalimanı istatistikleri ile Batman iline ait bazı ekonomik istatistiklerden oluşmaktadır. Batman Havalimanı tanımlayıcı istatistikleri; yolcu, yük ve ticari uçak sayılarından oluşmaktadır. Batman ili ekonomisine ait tanımlayıcı istatistikler ise; ithalat, ihracat, açılan işletme sayısı, tesise gelen yabancı turist sayısı, tesise gelen yerli turist sayısı, tesise gelen toplam turist sayısı, geceleleyen yabancı turist sayısı, geceleleyen yerli turist sayısı, geceleleyen toplam turist sayısı, ilin kişi başına düşen GSYH'si, ildeki imalat sanayi işletme sayısı, ildeki imalat sanayi istihdam sayısı, ilde toplam işlenen tarım alanı, tahıllar ve diğer bitkisel ürünlerin ildeki üretim miktarı, ilin net göç oranı ve Gültepe Mahallesi nüfusedir.

4.2. Korelasyonlar

Korelasyon kavramı, iki veya daha fazla değişken arasındaki ilişki anlamına gelmektedir (Yalçın, 2020: 3). Bu çalışmada Batman ilinin ekonomik ve demografik verileri ile Batman Havalimanı'nın istatistikleri arasındaki korelasyon incelenerek Batman Havalimanı'nın Batman ilinin makroekonomik performansıyla bir ilişkisi olup olmadığı saptanmaya çalışılmıştır.

Batman Havalimanı'na ait istatistikler bağımsız değişkenler ve Batman ili ekonomisi ile demografisine ait veriler de bağımlı değişkenlerdir. Korelasyon tablosunda bağımlı ve bağımsız değişkenlerin tanımlayıcı istatistikleri arasındaki korelasyon incelenmiştir.

Korelasyon tablosunda verilecek olan değişkenler, “d1: İthalat (bin \$); d2: İhracat (bin \$); d3: Açılan İşletme Sayısı; d4: Tesise Gelen Yabancı Sayısı; d5: Tesise Gelen Yerli Sayısı; d6: Tesise Gelen Toplam Sayısı; d7: Geceleleyen Yabancı Sayısı; d8: Geceleleyen Yerli Sayısı; d9: Geceleleyen Toplam Sayısı; d10: Kişi Başına Düşen GSYH; d11: İmalat Sanayi İşletme Sayısı; d12: İmalat Sanayi İstihdam Sayısı; d13: Toplanan İşlenen Tarım Alanı (hektar); d14: Tahıllar ve Diğer Bitkisel Ürünlerin Üretim Miktarı (ton); d15: Net Göç; d16: Gültepe Mahallesi Nüfusu; d17: Batman Havalimanı Yolcu Sayısı; d18: Yük Miktarı (ton); d19: Ticari Uçak Sayısı” şeklinde ifade edilmiştir.

Çalışma, Stata 14 programında Pearson korelasyon katsayısının (r) hesaplanmasıyla yapılmıştır. Korelasyon anlamlılık düzeyleri ise $p=0,05$ düzeyine göre test edilmiştir. Tabloda (*) işareti konulan değerlerde anlamlı düzeyde bir korelasyon olduğu ifade edilmektedir.

Tablo 2. Değişkenlerin Korelasyon Tablosu

	d1	d2	d3	d4	d5	d6	d7	d8	d9	d10	d11	d12	d13	d14	d15	d16	d17	d18	D19
d1	1,00																		
d2	0,77*	1,00																	
d3	0,64*	0,60*	1,00																
d4	0,74*	0,72*	0,75*	1,00															
d5	0,66*	0,47*	0,69*	0,75*	1,00														
d6	0,69*	0,52*	0,72*	0,80*	1,00	1,00													
d7	0,72*	0,70*	0,74*	0,98*	0,75*	0,81*	1,00												
d8	0,75*	0,58*	0,76*	0,85*	0,95*	0,97*	0,88*	1,00											
d9	0,76*	0,61*	0,77*	0,88*	0,94*	0,96*	0,91*	1,00	1,00										
d10	0,26	0,42	0,11	0,03	0,34	0,31	-0,12	0,14	0,11	1,00									
d11	0,75*	0,36	0,90*	0,60*	0,74*	0,74*	0,45	0,73*	0,72*	0,49	1,00								
d12	0,77*	0,23	0,84*	0,57*	0,70*	0,70*	0,46	0,69*	0,68*	0,36	0,97*	1,00							
d13	-0,59*	-0,36	-0,83*	-0,74*	-0,65*	-0,68*	-0,74*	-0,75*	-0,76*	-0,00	-0,81*	-0,78*	1,00						
d14	0,05	0,12	0,15	0,01	0,18	0,16	-0,09	0,07	0,05	0,44	0,30	0,22	0,16	1,00					
d15	-0,08	-0,30	-0,02	-0,10	0,00	-0,01	-0,09	0,01	-0,01	-0,31	-0,33	-0,31	0,06	0,19	1,00				
d16	0,53*	0,43	0,90*	0,74*	0,69*	0,72*	0,77*	0,76*	0,77*	-0,35	0,94*	0,92*	-0,82*	0,07	-0,24	1,00			
d17	0,37	0,24	0,63*	0,56*	0,67*	0,68*	0,59*	0,71*	0,70*	-0,11	0,80*	0,74*	-0,65*	0,04	-0,18	0,79*	1,00		
d18	0,34	0,28	0,62*	0,53*	0,63*	0,64*	0,57*	0,70*	0,70*	-0,19	0,75*	0,68*	-0,63*	0,19	-0,19	0,78*	1,00	1,00	
d19	0,29	0,20	0,58*	0,47	0,67*	0,67*	0,51*	0,67*	0,66*	0,02	0,71*	0,64*	-0,52*	0,12	-0,16	0,72*	0,98*	0,98*	1,00

Not-1: d1: İthalat (bin \$); d2: İhracat (bin \$); d3: Açılan İşletme Sayısı; d4: Tesise Gelen Yabancı Sayısı; d5: Tesis Gelen Yerli Sayısı; d6: Tesise Gelenlerin Toplam Sayısı; d7: Geceleyen Yabancı Sayısı; d8: Geceleyen Yerli Sayısı; d9: Geceleyen Toplam Sayısı; d10: Kişi Başına Düşen GSYH; d11: İmalat Sanayi İşletme Sayısı; d12: İmalat Sanayi İstihdam Sayısı; d13: Toplam İşlenen Tarım Alanı (hektar); d14: Tahıllar ve Diğer Bitkisel Ürünlerin Üretim Miktarı (ton); d15: Net Göç Oranı; d16: Gültepe Mahallesi Nüfusu; d17: Batman Havalimanı Yolcu Sayısı; d18: Yük Miktarı (ton); d19: Ticari Uçak Sayısı.

Not-2: (*): $p < 0,05$ için

Korelasyon tablosuna göre Batman Havalimanı yolcu sayısı; ithalat ile pozitif yönde orta düzey, ihracat ile pozitif yönde düşük düzey, açılan işletme sayısı ile pozitif yönde orta düzey, tesise gelen yabancı turist, yerli turist ve toplam turist sayıları ile pozitif yönde orta düzey, geceleleyen yabancı turist sayısı ile pozitif yönde orta düzey, geceleleyen yerli turist sayısı ile pozitif yönde yüksek düzey, geceleleyen toplam turist sayısı ile orta düzey, kişi başına düşen GSYH (dolar cinsinden) ile negatif yönde düşük düzey, imalat sanayi işletme sayısı ile pozitif yönde yüksek düzey, imalat sanayi istihdam sayısı ile pozitif yönde yüksek düzey, işlenen tarım alanı ile negatif yönde orta düzey, tahıllar ve diğer bitkisel ürünlerin üretim miktarı ile pozitif yönde düşük düzey, net göç oranı ile negatif yönde düşük düzey ve Gültepe Mahallesi nüfusu ile pozitif yönde yüksek düzey bir ilişki içerisinde. Tabloya göre Batman Havalimanı yolcu sayısının; açılan işletme sayısı, tesise gelen yabancı sayısı, tesise gelen yerli sayısı, tesise gelen toplam turist sayısı, geceleleyen yabancı sayısı, geceleleyen yerli sayısı, geceleleyen toplam turist sayısı, imalat sanayi işletme sayısı, imalat sanayi istihdam sayısı ve Gültepe Mahallesi nüfusu ile pozitif yönde anlamlı bir ilişkisi varken toplam işlenen tarım alanı miktarı ile negatif yönde anlamlı bir ilişkisi vardır.

Batman Havalimanı yük istatistiklerinin; ithalat ile pozitif yönde orta düzey, ihracat ile pozitif yönde düşük düzey, açılan işletme sayısı ile pozitif yönde orta düzey, tesise gelen yabancı sayısı ile pozitif yönde orta düzey, tesise gelen yerli sayısı ile pozitif yönde orta düzey, tesise gelen toplam turist sayısı ile pozitif yönde orta düzey, kişi başına düşen GSYH ile negatif yönde düşük düzey, imalat sanayi işletme sayısı ile pozitif yönde yüksek düzey, imalat sanayi istihdam sayısı ile pozitif yönde orta düzey, toplam işlenen tarım alanı ile negatif yönde orta düzey, tahıllar ve diğer bitkisel ürünlerin üretim miktarı ile pozitif yönde düşük düzey, net göç oranı ile negatif yönde düşük düzey ve Gültepe Mahallesi nüfusu ile pozitif yönde yüksek düzey bir ilişkisi vardır. Tabloya göre Batman Havalimanı yük istatistiklerinin; açılan işletme sayısı, tesise gelen yabancı sayısı, tesise gelen yerli sayısı, tesise toplam turist sayısı, geceleleyen yabancı sayısı, geceleleyen yerli sayısı, geceleleyen toplam turist sayısı, imalat sanayi işletme sayısı, imalat sanayi istihdam sayısı ve Gültepe Mahallesi nüfusu ile pozitif yönde anlamlı bir ilişkisi varken toplam işlenen tarım alanı ile negatif yönde anlamlı bir ilişkisi gözlemlenmiştir.

Batman Havalimanı ticari uçak istatistiklerinin; ithalat ile pozitif yönde düşük düzey, ihracat ile pozitif yönde düşük düzey, açılan işletme sayısı ile pozitif yönde orta düzey, tesise gelen yabancı sayısı ile pozitif yönde orta düzey, tesise gelen yerli sayısı ile pozitif yönde orta düzey, tesise gelen toplam turist sayısı ile pozitif yönde orta düzey, geceleleyen yabancı sayısı ile pozitif yönde orta düzey, geceleleyen yerli sayısı ile pozitif yönde orta düzey, geceleleyen toplam turist sayısı ile pozitif yönde orta düzey, kişi başına düşen GSYH ile pozitif yönde düşük düzey, imalat sanayi işletme sayısı ile pozitif yönde yüksek düzey, imalat sanayi istihdam sayısı ile pozitif yönde orta düzey, toplam işlenen tarım alanı ile negatif yönde orta düzey, tahıllar ve diğer bitkisel ürünlerin üretim miktarı ile pozitif yönde düşük düzey, net göç oranı ile negatif yönde düşük düzey ve Gültepe Mahallesi nüfusu ile pozitif yönde yüksek düzey bir ilişkisi vardır. Tabloya göre Batman Havalimanı ticari uçak sayısının; açılan işletme sayısı, tesise gelen yerli sayısı, tesise gelen toplam sayısı, geceleleyen yabancı sayısı, geceleleyen yerli sayısı, geceleleyen toplam sayısı, imalat sanayi işletme sayısı, imalat sanayi istihdam sayısı, bitkisel üretim değeri ve Gültepe Mahallesi nüfusu ile pozitif yönde anlamlı bir ilişkisi bulunurken toplam işlenen tarım alanı ile negatif yönde anlamlı bir ilişkisi vardır.

5. SONUÇ

Bu çalışmada, Batman Havalimanı istatistikleri ve seçilen makroekonomik göstergelerin yıllara göre nasıl bir değişim sergilediği; havalimanı istatistikleri ile Batman ili makroekonomik göstergeleri arasında bir ilişkinin olup olmadığı araştırılmıştır.

a-İthalat ve İhracat: Bu çalışmada Batman ilinin ithalat ve ihracat verileri incelenmiş, Korelasyon tablosunda Batman Havalimanı yolcu, yük ve ticari uçak sayısının ithalat ve ihracat ile anlamlı bir ilişkisi saptanamamıştır. Havalimanlarının şehirlerin ekonomik performansına katkıları değerlendirilirken hem havalimanının aktivasyonu hem de şehrin üretim ve istihdam gibi olgularının göz önünde tutulması gerekmektedir. Bu bağlamda Batman Havalimanından sadece Ankara ve İstanbul illerine uçuş olması, uçak sayısının yetersiz olması gibi nedenlerin yanı sıra Batman ilinin sanayi ve üretim durumunun da göz önünde tutularak değerlendirme yapılması gerekmektedir.

b-Açılan İşletme Sayısı: Çalışmada Batman Havalimanı'nın Batman ilinde açılan işletme sayısı ile anlamlı bir ilişkisi olduğu tespit edilmiştir. Batman Havalimanı'nın hizmete açıldığı 2010 yılından sonra

Havalimanı bölgesinde büyük bir kentleşme eğilimi ile birlikte açılan işletme sayısı artış göstermiştir. Batman Havalimanının ticari etkilerinin “aerotropolis” kavramı çerçevesinde değerlendirilebilecek düzeyde olduğu düşünülmektedir.

c-Turizm ve Konaklama: Çalışmada Batman Havalimanı'nın kurulduktan sonraki yıllarda Batman ili turist konaklama sayısında genel çerçevede önceki yıllara göre büyük bir artış gözlemlenmiş ve havalimanı ile turist sayısı arasında da tüm göstergelerde anlamlı bir ilişki tespit edilmiştir. Havalimanı istatistikleri ile geceleme sayıları arasında ise yüksek düzeyde korelasyon göze çarpmaktadır. Havalimanlarının ulaşımı kolaylaştırması turizme büyük katkılar sunarken yatırımcıların konaklama tesislerine yönelik yatırımları için de şehrin cazibesini arttırmaktadır. Bu durum turistlerin konaklama ihtiyacını konfor şartları çerçevesinde karşıladığından turistlere konaklama fırsatı vermekle şehir turizmine büyük katkı sunmaktadır.

d-Kişi Başına Düşen GSYH: Korelasyon tablosunda Batman ilinin GSYH'si yıllara göre dolar cinsinden verilmiştir. Korelasyon tablosu incelendiğinde ise havalimanı istatistikleri ile Batman ilinin kişi başına düşen GSYH verileri arasında anlamlı bir ilişki tespit edilememiştir. Şehrin GSYH payı değerlendirilirken ülkenin genel iktisadi durumunun da göz önünde bulundurulması gerekmektedir.

e-İmalat Sanayi Açılan İşletme ve İstihdam Sayısı: Korelasyon tablosunda imalat sanayi açılan işletme sayıları ile bütün bağımsız değişkenler arasında yüksek düzeyde anlamlı ilişki tespit edilirken imalat sanayi istihdam sayıları ile orta düzeyde anlamlı bir ilişki saptanmıştır. Batman ili imalat sanayi açılan işletme ve istihdam sayıları ile Batman Havalimanı arasında saptanan ilişkinin, Batman ilinde ithalat ve ihracat gibi faktörlerde yaşanacak büyümeyle beraber gelişmesi beklenmektedir. Bu durumun gerçekleşmesi üretime yönelik yatırımlarla sağlanabilecektir.

f-Tarım İstatistikleri: Korelasyon tablosunda, Batman Havalimanı istatistikleri ile tahıllar ve diğer bitkisel ürünlerin üretim miktarı ile bağımsız değişkenlerimiz arasında anlamlı bir ilişki bulunamamıştır. Toplam işlenen tarım alanı ise yıllara göre azalma eğilimindeyken, havalimanı ile toplam işlenen tarım alanı arasında negatif yönde anlamlı bir ilişki tespit edilmiştir. Havalimanlarının sanayi ve özellikle kentleşme gibi olgular için tetikleyici bir unsur olması kırdan kente göç oranını arttıracak gibi açılan yeni işletmelerde sağlanacak istihdam ile de tarımda üretim ve istihdamı azaltması mümkündür. Bu durum da tarımsal üretim ve işlenen tarım alanlarında azalmaya neden olabilmektedir. Ülkede uygulanan tarım politikalarının da bunda etkili olması olasıdır.

g-Batman Demografisi: Batman Havalimanı istatistikleri ile Batman ili göç verileri karşılaştırıldığında aralarında anlamlı bir ilişki saptanamamış, Gültepe Mahallesi nüfusu ile havalimanı istatistikleri arasında ise yüksek düzeyde anlamlı bir ilişki tespit edilmiştir. 2013 yılında havalimanına yakın bir alan üzerinde Tilmerç Mahallesi de kurulmuş ve Batman ilinin en seçkin mahallelerinden biri haline gelmiştir. Çalışmada Gültepe Mahallesi nüfusu, bağımsız değişkenler olan Batman Havalimanı yolcu, yük ve ticari uçak verileri ile karşılaştırılmış ve özellikle kentleşme noktasında aralarında yüksek düzeyde anlamlı bir ilişki tespit edilmiştir. Kentleşmenin artması işletme sayıları ve istihdam gibi faktörleri etkilerken inşaat sektörü için de en önemli etkenlerden biridir.

Çalışmada Batman Havalimanı'nın paralel bir grafik çizen yolcu, yük ve ticari uçak sayılarının Batman ilinde açılan işletme sayıları, tesise gelen yabancı, yerli ve ikisinin toplam sayısı, geceleme yabancı, yerli ve ikisinin toplam sayısı, imalat sanayi işletme ve istihdam sayısı ve Gültepe Mahallesi nüfusu ile arasında anlamlı bir ilişki gözlemlenirken toplam işlenen tarım alanıyla da negatif yönde anlamlı bir ilişkisi tespit edildi. Ekonomik performans için özellikle önem arz eden ithalat ve ihracat verileri ile pozitif yönde bir ilişki tespit edilirken bu ilişkinin anlamlılık düzeyi düşük orandadır. Buna göre Batman Havalimanı şehrin turizmi, üretimi, ticareti ve kentleşmesiyle olumlu bir ilişki içindeyken işlenen tarım alanları ile zıt yönlü bir ilişki içindedir.

Havalimanlarının ekonomik katkıları ve ekonomiyle olan ilişkileri değerlendirilirken ülkenin ekonomik durumu, havalimanının bulunduğu bölgenin şartları ve havalimanının aktivasyonu gibi olguların da göz önünde bulundurulması değerlendirme noktasında daha faydalı olacaktır.

Batman Havalimanı'nın yıllık 1 milyon iç hat ve 1 milyon da dış hat olmak üzere yıllık 2 milyon yolcu kapasitesi olmasına karşın şu ana kadar yakaladığı en yüksek yolcu sayısı 2018 yılında 665.306 olmuştur. Bu sayı Batman Havalimanı tarihinin en yüksek yolcu sayısı olmakla birlikte yıllık kapasitenin sadece %33'üne denk gelmektedir. Batman Havalimanı'nın Batman ilinin ekonomisine

daha çok katkıda bulunabilmesi için havalimanının aktivitesinin yükselmesi, uçak trafiğinin artması gerekmektedir. Uçak trafiğiyle beraber uçuş noktalarının da artırılması şehrin iç hatlar bağlamında farklı şehirlerle ekonomik ve kültürel ilişkiler kurmasına büyük olanak sağlayacaktır.

2023 yılının ilk sekiz ayında Ankara uçakları % 84, Sabiha Gökçen Havalimanı uçakları % 92 ve İstanbul Havalimanı uçakları % 90 doluluk oranına ulaşmıştır. 2018 yılında gerçekleştirilen ve daha sonra iptal edilen Batman-İzmir gidiş geliş yönlü tarifeli seferlerde de uçak doluluk oranı %93 olmuştur. Talebin yoğun olduğu böyle bir ortamda uçuş sayısı ve uçuş noktası sayısının düşük kalması, şehrin hava yolu ulaşımında yetersiz kalırken şehrin ekonomisine de sunabileceği katkıları yeterli oranda sunamamaktadır. Bu nedenle Batman Havalimanından daha fazla uçuş noktasına tarifeli uçak seferlerinin düzenlenmesi önem teşkil etmektedir.

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The Role of Tax Mediation in Resolving Tax Disputes

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Article Info	Abstract
<p>Received: 10.12.2023 Accepted: 19.12.2023</p> <p>Keywords: Taxpayer, Tax legislation, Mediation, Protection of taxpayers' rights</p>	<p>This article delves into the fundamental principles and significance of mediation while examining mediation models from various foreign countries, such as Germany, Austria, and the United States of America. The authors comprehensively outline both the advantages and disadvantages of mediation in a clear and concise manner. A noteworthy emphasis is placed on the pivotal role of tax mediation in enhancing tax legislation. Within this context, the authors provide specific recommendations for modifying tax legislation norms, with the aim of refining tax laws to better serve the needs of taxpayers. According to their insights, these proposals promise to create a more taxpayer-centric and streamlined tax legislation framework.</p>

Introduction

Ilia Chavchavadze, a prominent Georgian writer known as the "Father of the Nation" and a lawyer by education, emphasized the importance of settling disputes to achieve a fair and expedient resolution. In an article titled "About Conciliation Courts," published in the "Iveria" newspaper on April 19, 1886, Ilia wrote: "People need swift and straightforward, informal justice, desiring the rapid restoration of their violated rights." Mediation, an ancient and essential method for resolving disputes, has been an integral part of the Georgian legal system (COUNCIL OF EUROPE, 2017). Terms like Bche, Khevisberi, Morvi, Sjuli's man, and others were used to refer to the institution of a mediator in Georgia (Takashvili 2012, p. 77). In the early 19th century, the terms "mediator" and "mediational court" began to be used and established in Georgia (Davitashvili 2011, p. 287).

The concept of mediation is often considered unclear and ambiguous, with various definitions provided by Georgian and foreign scholars. Nevertheless, each definition underscores that mediation is a method of dispute resolution often referred to as "alternative dispute resolution" (ADR) (Tkemaladze 2016, p. 12).

Alternative Dispute Resolution (ADR) is a mechanism for resolving disputes outside the national court system (Kandashvili 2022, p. 274). In ADR, disputes are reviewed and resolved based on the parties' agreement, utilizing methods such as arbitration, mediation, conciliation, or other non-judicial dispute resolution processes. Mediation, derived from the Latin adjective meaning to take an intermediary position between two opposing views or parties, offers a neutral and impartial approach to finding a middle-ground solution (Butler 2004, p. 2). In legal dictionaries, mediation is defined as the intervention of a third party in international disputes between other states (Chanturia 2016, p. 12).

Alternative dispute resolution is not a simple process; rather, mediation itself has the necessary methods to achieve its objectives. It is often considered the best approach for managing conflicts and monitoring parties' obligations (Kurdadze, Khunashvili 2012, p. 415).

In the modern legal landscape, Georgia has introduced various forms of mediation, including judicial mediation, notary mediation, revenue mediation, and medical mediation. It's worth noting that

these types of mediation, despite internal similarities, are fundamentally distinct from each other (Murghulia 2016, p.4).

"Court mediation" can be considered a form of alternative dispute resolution that is conducted with the court's permission and active involvement. The degree and extent of judicial intervention in mediation procedures vary across different states. In court mediation, the mediator does not make a decision; instead, the parties themselves reach an agreement, which is then formalized through a court-approved judgment. In cases of disagreement, parties retain the option to bring the matter to court through standard legal procedures (Fitskhelauri 2006, p. 22).

When parties reach an agreement within the legally defined timeframe for mediation, the court issues a final, non-appealable ruling approving the parties' settlement based on one party's motion. Court mediation, often referred to as mandatory mediation, represents a modification of classical mediation. The core principle of mediation is voluntariness, with parties voluntarily agreeing to refer their dispute to a mediator for resolution. In court-mediated cases, the state, acting on behalf of the parties, compels them to seek resolution before proceeding to court. Parties in these cases do not have the choice to opt out and are obligated to engage in mediation before formal courtroom proceedings. To enable the state to fulfill its obligations and regulate issues related to judicial mediation, a comprehensive legal framework is essential (Tsertsvadze 2010, p. 162).

The Role of Tax Mediation in Improving Tax Legislation

In the context of Georgian tax legislation, tax mediation served as an alternative method for resolving tax disputes, addressing contested issues prior to the issuance of an audit report and a tax assessment. Under the directive of the head of the revenue service No. 31275, dated July 8, 2013, the mediation process was structured into two distinct stages (Kandashvili 2022, p. 42).

During the first stage, mediation was conducted directly at the deliberative council of the audit department within the financial control division. The second stage involved mediation at the Mediation Council of the Revenue Service. The Mediation Board of the Revenue Service played a crucial role in defining the procedures for reviewing the taxpayer's stance on the draft Tax Audit Act. It acted as an intermediary between the taxpayer and the audit department, providing recommendations (Kandashvili 2022, p. 95).

Within the Revenue Service's system, the Mediation Council assessed the taxpayer's position before the Tax Inspection Act draft was finalized, and before any tax assessments or penalties were imposed. The introduction of the Tax Audit Act draft review in the Mediation Council of the Revenue Service marked a significant change in Georgian tax legislation, initiated in early 2011. This institution was actively utilized by taxpayers (Revenue Service of Georgia 2013, article 1).

Under the mediation process, taxpayers had the right to present their stance on the draft audit act to the Revenue Service, allowing them to correct any inaccuracies in the audit act following a tax audit, prior to the imposition of taxes. Specifically, the tax authority sent the taxpayer a draft of the tax audit act, offering a 5-day window for the taxpayer to notify the audit department of their position regarding the issues outlined in the audit act. This included a request to rectify any errors. In the event that the audit department fully or partially accommodated the taxpayer's position, the draft audit act would be amended, and tax assessments recalculated. Subsequently, the revised draft of the audit act was returned to the taxpayer, affording them another opportunity to present their position should they disagree with any aspect. If the audit department's decision remained unfavorable, mediation could be continued by lodging a claim with the Revenue Service, moving on to the second stage of mediation at the Mediation Board (Official website of the Revenue Service of Georgia).

The process of appealing the Tax Audit Act draft in the Mediation Council was free of charge, sparing taxpayers any additional costs. The taxpayer's stance was reviewed with their direct participation, if they chose to attend, along with the involvement of the audit department and revenue service leadership (Official website of the Revenue Service of Georgia).

The final step in this stage was the resolution of the dispute in the Mediation Council of the Revenue Service. Following a decision, the Tax Inspection Act was approved, and the administrative act for assessment was issued, leading to the issuance of a "tax demand" to the taxpayer (Official website of the Revenue Service of Georgia).

In summary, it can be stated that this particular stage of tax dispute resolution had more advantages than disadvantages. However, as per the consolidated 2023 Order creating the Dispute Review Board of the Revenue Service, new rules governing its activities and mediation regulations in the customs and tax monitoring departments have brought some changes to tax mediation. Notably, the Mediation Board of the Revenue Service has been transformed into the "Dispute Review Board of the Revenue Service." Furthermore, regulations for mediation in the tax monitoring departments have been established. In light of these changes, tax mediation has evolved in the following ways (East-West Management Institute 2012, p. 76):

According to the first article of Appendix 8 of the mentioned order, the rules for mediation in the Tax Monitoring Department are determined by the Tax Monitoring Department's Deliberative Council. These rules pertain to the draft protocol prepared following the current control (inventory) conducted by the Tax Monitoring Department and the consideration of the taxpayer's written or electronic stance (East-West Management Institute 2012, p. 7).

According to the second article of Appendix 8, the Tax Monitoring Department provides the taxpayer with the draft protocol for review, notifying them of their right to submit a written or electronic stance to the department within 5 working days of receiving the draft protocol. The taxpayer is allowed to present their position, accompanied by relevant materials/evidence, within the same timeframe. Additionally, the taxpayer can request an extension for submission, specifying the duration and grounds (East-West Management Institute 2012, p. 76).

Mediation in tax disputes offers several advantages, including no accrued taxes during the appeal period, which ensures that no measures to secure tax debt payment are enforced against the taxpayer. This period also safeguards the taxpayer from facing criminal charges due to discrepancies in the tax declaration, saving them from unnecessary costs such as state fees. Other benefits include the expeditious consideration of taxpayer viewpoints, a reasonable timeframe, and high-quality examination of taxpayer opinions and evidence. The revenue service acts as a mediator between the taxing authority and the taxpayer, promoting a new approach to dispute resolution, flexibility in the process, the option to reach a tax agreement, confidentiality based on mutual agreements, voluntariness, and strengthened cooperation (East-West Management Institute 2012, p. 76).

It's worth mentioning the drawbacks of tax mediation, particularly those related to tax dispute mediations, although they may be common to other forms of mediation. The timeframe for reviewing the complex and intricate tax audit act draft and submitting the taxpayer's stance is relatively short, which can lead to the submission of insufficiently substantiated positions. Additionally, the effectiveness of the institution is highly dependent on the head of the tax authority, who ultimately makes decisions on the matters under review (Official website of the Revenue Service of Georgia).

To align with international best practices and the European Union's directive, it is advisable that Georgian legislation consider redistributing the balance of interests to handle cases where parties and/or the mediator are directed to breach the confidentiality principle and disclose information shared during mediation. If parties touch upon issues conflicting with prevailing interests (e.g., public interest) during mediation, the mediator should be obligated to use such information for cooperation with the relevant authorized bodies, without imposing any responsibility on the mediator in such cases (Official website of the Revenue Service of Georgia).

1.2. Models of Mediation in Foreign Countries

1.2.1. The German Model

The contemporary model of mediation in the Federal Republic of Germany traces its origins to the end of the last century. Notably, judicial mediation, as per the law adopted on July 21, 2012, is distinctly recognized as one of the alternative methods for dispute resolution. Alongside this, other methods exist, such as case conciliation, during which the case's situation and the dispute's circumstances are deliberated during a conciliation session involving the parties, with active involvement from the judge. It's important to note that mediation differs from this process in that the primary focus of mediation is not the mediator, although the mediator plays a significant role. Instead, it is the parties themselves who take responsibility for reaching an agreement. Court mediation and independent mediation institutions operating outside the court system are distinct from each other in

Germany. The Mediation Act regulates the activities of these mediation institutions, ensuring compliance with European regulations (Official website of the Revenue Service of Georgia).

While court mediation for a limited range of issues had already been extended in Germany before the 2008 European directive, this directive significantly spurred the development of mediation, including within the court system. The German legislator recognized independent mediation institutions as an effective means of dispute resolution, aiming to alleviate the court's workload and reduce costs. Additionally, the institution of the conciliation judge was preserved and its functions were enhanced, refined, and modernized. This institution gained greater importance in terms of successfully settling cases and reducing the cost of justice. As of today, disputing parties in Germany are no longer obligated to approach a mediation institution before filing a claim in court. However, with the new Mediation Act, the statement of claim must explain whether the parties attempted mediation and, if not, why they did not, or what prevented them from doing so. The legislator has also imposed on lawyers the obligation to advise their clients regarding the use of mediation, amending the professional regulations for German lawyers. Lawyers are now required to elucidate the advantages of mediation to their clients and discuss the expected outcomes if mediation is employed (Orders of the Head of the Revenue Service 2011, #2168, #10757).

Given Germany's federal system of governance, the financing of the local judicial system is determined by local government. Consequently, different models of court mediation financing have been established in various regions (Small and Medium Enterprises Association of Georgia 2012, p. 7).

In the Federal Republic of Germany, the concept of mandatory mediation did not meet expectations. It failed to achieve the anticipated cost savings for the justice system. This may partly be due to the fact that parties are more inclined to settle when the dispute is already in the court process rather than at its initial stages. As a result, mandatory mediation before the court trial led to a loss of credibility for the mediation institution and turned it into a form of "secondary justice." Although it was unlikely that the German legislature would change anything regarding mandatory mediation after the decisions of the Constitutional Court, the opposite occurred: the scope of issues subject to mandatory mediation was significantly narrowed. Consequently, proponents of mandatory mediation did not see their expectations realized (Tsertsvadze 2013, p. 97).

1.2.2. Model of the United States of America

In the United States, the practice of mediation gained widespread recognition during the 1960s. Initially, it was primarily utilized in family and labor disputes but gradually extended its reach into the business sector. In the United States, there exists a notable inclination to resolve as many disputes as possible through mediation. The "National Institute for Advanced Conflict Resolution" is at the forefront of developing innovative mediation methods, and the American Bar Association brings together around 13,000 professionals in the field of alternative dispute resolution (Tsertsvadze 2013, p. 97).

In Argentina, the 1995 Law on Mediation and Conciliation established mandatory mediation, wherein a mediator is appointed once a lawsuit is filed in court. A similar practice can be observed in Belarus, where mediation has been mandatory in civil and economic disputes since 2013 (Small and Medium Enterprises Association of Georgia 2012, p. 7).

The foundations of alternative dispute resolution (ADR) in the United States can be traced back to the 1990 "Civil Law Reform Act," which was drafted into law, and the 1996 "Civil Law Reform" decree issued by the Clinton administration. The "Civil Law Reform Act" prompted federal districts to develop action plans for fair, swift, and cost-effective alternative dispute resolution methods aimed at reducing litigation expenses and trial durations. Simultaneously, federal agencies were directed to employ peaceful and cost-efficient alternatives to resolve private legal disputes (National Center for Alternative Dispute Resolution 2013, p. 97).

The "Dispute Resolution Act" played a pivotal role in introducing mediation into the executive branch, regulating disputes related to labor, licensing, mineral extraction, taxation, and environmental and energy resources issues through mediation (Gniza 2017, p. 70).

Critics of ADR rules in the US, along with evidence preservation rules, have raised concerns about the protection of parties' rights when using evidence disclosed in the mediation process. Balancing the needs of justice, the rights of the involved parties, and the mediation institution while upholding the right to refuse to testify is a complex task (Tsuladze 2018, p. 78).

Mediation wasn't the initial alternative dispute resolution mechanism introduced in the United States. However, it gradually emerged as a prominent option due to its ability to align with the interests and needs of the parties involved. Various historical and legal events, including the enthusiasm of judges and other justice system representatives for innovative dispute resolution methods, played a significant role in promoting mediation. The active participation of judges in court mediation projects fostered a serious commitment to this approach among parties. This development can be attributed to the unique characteristics of the US legal system, especially its judiciary, as well as the strong presence of local self-government (Espilugus C., Iglesias J. L., Palao G. 2013, p. 185).

1.3. Positive and Negative Aspects of Mediation

When discussing the issue of mediation, it's essential to consider both the advantages and disadvantages of this process. The arguments presented by supporters and opponents of mediation are both interesting and significant (Espilugus C., Iglesias J. L., Palao G. 2013, p. 79).

The ideal utilization of mediation as an effective dispute resolution mechanism is achieved through voluntary mediation. In voluntary mediation, the parties initiate the process themselves, creating a space focused on problem-solving and conflict transformation, rather than winning a battle in a larger psycho-social-legal conflict. Voluntary mediation does not suffer from the drawbacks of mandatory mediation. However, it's legitimate to question how, in the absence of prior agreement, disputing parties can be convinced to engage in mediation. Is there already a conflict between them, or are they just addressing potential issues? (Espilugus C., Iglesias J. L., Palao G. 2013, p. 78) While various answers exist, one of the most reliable solutions is to enhance public awareness of the positive aspects of voluntary mediation through effective communication with the public. Every case successfully settled through mediation serves to popularize this method. Hence, introducing mandatory mediation in countries without an established mediation practice can be justified. Based on user satisfaction indicators from the mandatory mediation process, the outcomes seem to validate the court's measures in compelling parties to participate in mediation. However, some critics argue that this curtails the parties' freedom of choice within the process (De Palo G., Trevor B. M. 2012, p. 131).

Traditionally, the court is seen as a conservative institution. Frequently, it struggles to meet the demands that international business naturally expects from alternative, more professional, faster, and reliable dispute resolution mechanisms. The parties themselves ultimately decide whether to continue negotiations or opt out (De Palo G., Trevor B. M. 2012, p. 131).

As we have emphasized throughout, alternative dispute resolution methods offer numerous advantages, such as cost-effectiveness, accessibility, speed, and better enforcement of results, which lightens the burden on the official court system. Furthermore, it is possible to develop smaller and simplified procedures within the formal judicial structure, like small claims courts and mandatory conciliation proceedings (Tsuladze 2018, p. 107).

Businesspersons are particularly drawn to mediation because it doesn't impose any obligations on them during the procedure. If a party considers mediation a waste of time and money, they can halt negotiations at any point and pursue arbitration (if there's an arbitration agreement) or go to court. Importantly, mediation is viewed as a means to save time and money, not only for the parties but also for the state, which allocates significant resources for protracted legal disputes (Getia 2013, p. 8).

It's essential to recognize that mediation is a supplement to the justice system, not a substitute for it. Mediation can contribute to dispute resolution, but it cannot wholly replace it. The principle of "everything that is not forbidden is permitted" plays a significant role here. The scope of mediation ends where legal prohibitions or other objective circumstances leave no room for parties to reach an agreement. The negative aspects of mediation are often underrepresented, but to form a complete picture, these should also be considered (Tsuladze 2018, p. 137).

In cases of mediation failure, it results in a complete waste of time and money for the parties. It's conceivable that unscrupulous parties might misuse mediation to gain time and delay dispute resolution, although this is not the norm (Spencer D., Brogan M., Brogan C. M. 2006, p. 26).

Alternative Dispute Resolution (ADR) encompasses procedures designed to resolve disputes efficiently and save resources. Regardless of the differences in the nature of disputes, the parties involved, the chosen procedure, and the degree of third-party involvement, ADR offers a means to reduce time spent on disputes, as well as personal and indirect costs incurred during the dispute resolution process. These costs encompass time management errors, damage to future business relationships, and legal expenses (Spencer D., Brogan M., Brogan C. M. 2006, p. 26).

Confidentiality is a crucial aspect of successful mediation. Parties typically sign a confidentiality agreement before commencing mediation to ensure that their information will not be used in any subsequent judicial review (Zalar 2004, p. 2).

Mediation is a valuable process for low-income parties who lack the financial means to hire legal representation in court and fear they may lose their case without an attorney. Through mediation, parties can determine the outcome of dispute resolution themselves, actively participating in the process (Tsuladze 2018, p. 175).

Statistics indicate that 80% of disputes involving mediation reach a full agreement, and this process requires significantly less time and financial resources. As a result, mediation has become a vital component of the legal system and culture in developed countries. In European countries, roughly 40-50% of civil disputes are resolved through mediation, while in the United States of America, only 5% of civil disputes proceed to court (McIlwrath, Savage 2010, p. 187).

In discussing the positive and negative aspects of mediation, it's crucial to consider the recommendations and evaluations of Alesh Zalar, an expert from the European Center for Dispute Resolution. According to his study, the following issues pose challenges to the development of the Mediation Institute in Georgia (Allen 2004):

- The absence of a document defining a policy for the development of alternative dispute resolution methods (Tsuladze 2018, p. 42).
- A lack of a unified and permanent advisory body to coordinate the policy for alternative dispute resolution (Tercier 2006, p. 89).
- Regarding independent mediation institutions outside the court system, the following issues are identified as problematic in the expert's report (Shackelford 2004 p. 343):
- The lack of a clear definition of mediation, leading to confusion in certain cases where the term "mediation" is used to describe dispute resolution methods in which a third neutral party possesses decision-making authority (Raoul Wallenberg Institute 2012, p. 25).
- The absence of provisions for spreading mediation to international disputes in the legislation.
- Inconsistencies in issues related to mediator education and quality management of the mediation process (Berger 2006, p.28).
- The legislation does not provide for free legal assistance in representation during the mediation process (Tsuladze 2018, p. 49).
- The legislation does not address the use of mediation in international or domestic disputes for the protection of consumer rights (Roberts 2008, p 13).

CONCLUSION

Mediation serves as an alternative approach to resolving disputes, wherein two or more parties, with the assistance of a mediator, seek to reach a mutually agreeable resolution. This method is primarily employed in private legal matters, either through court proceedings or private mediation services. The direct mediation process provides the involved parties with an opportunity to engage in open discussions regarding their differing perspectives on the contentious issue and work toward a solution that satisfies all parties involved (Tsersvadze 2010, p. 40). Unlike court proceedings and arbitration, mediation empowers the disputing parties to make their own decisions. Furthermore, the mediation process is entirely customizable to suit the needs and preferences of the parties. Consequently, any agreements reached as a result of this process, which can fully or partially resolve conflicts, can be achieved quickly and at a reduced cost (Tsersvadze 2010, p. 45).

In the context of tax-related legal matters, the Tax Monitoring Department has ratified a mediation rule that outlines the procedures for reviewing the written or electronic positions of taxpayers and their representatives during deliberations at the Tax Monitoring Department. These deliberations are associated with draft protocols prepared following the conclusion of current control assessments.

To further facilitate tax mediation, it is essential to evaluate the possibility of signing a tax agreement between the revenue service and taxpayers. Such agreements can serve to reduce a taxpayer's tax liability, minimize fees, and alleviate related fines and penalties imposed by tax authorities. It's important to note that tax agreements cannot be executed for current payments calculated in accordance with Articles 155 and 205 of the Tax Code of Georgia, specifically, those related to personal registration cards and annual declarations of profit, income, and property taxes from the most recent tax year (Tsuladze 2018, p. 59).

It is advisable to introduce specific amendments to the Tax Code of Georgia. These changes would include the incorporation of the term "tax agreement-mediation" into the Code and relevant legislative acts. Additionally, there should be a clear definition of the issues for which mediation between the Revenue Service and taxpayers may be pursued.

While administrative-legal relationships are typically characterized by a hierarchical structure, it is prudent to utilize mediation in the realm of tax-legal relations. This can be particularly effective in the implementation of tax obligations, tax control procedures, and measures related to tax debt security (Zalar 2018, p. 207). The utilization of tax agreement-mediation with regards to tax debt and payment terms has the potential to enhance the protection of taxpayers' rights, foster a culture of tax compliance, and contribute to the clarification and refinement of various ambiguous tax regulations (Tsuladze 2018, p. 208).

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