The Effect of Perceived Ethical Climate on Job Satisfaction and Job Performance in Special Accommodation Facilities: A Research in Nevşehir Province

Şerife AKBURAK* 
İbrahim İLHAN** 
Aziz Gökhan ÖZKOÇ***

ABSTRACT
The aim of this research is the effect of perceived ethical climate on job satisfaction and job performance in special accommodation facilities in Nevşehir province. The number of employees in special accomodation facilities are 707. This total number of employees had been taken through facilities which had declared by themselves and constitute the universe of the research. 300 questionnaires conducted. The number of valid questionnaires are 264 for the analyzes. Cronbach Alpha reliability test, arithmetic mean, percentage, correlation and multiple regression analyzes were performed. In the results of the analyzes, it was determined that there is a positive and significant relationship between ethical climate sub-dimensions caring, rules, independence climates and job satisfaction. There is no significant relationship between intrumentalism and laws and professional codes and job satisfaction. There is a positive a significant relationship between caring, rules and independence and job performance but however, there as no significant relationship between instrumentalism and laws and professional codes and job performance. Regarding to results of analyzes H1 and H2 main hypotesises are partly accepted.

Keywords: Perceived Ethical Climate, Job Satisfaction, Job Performance.

*Corresponding author: Doctorate student, Nevşehir Hacı Bektaş Veli University, Faculty of Economics and Administrative Sciences, Department of Business Administration, ORCID number 0000-0001-6844-6269 askinakburak@gmail.com
** Assoc. Prof. Dr., Nevşehir Hacı Bektaş Veli University, Faculty of Tourism, Department of Tourism Management, ORCID number 0000-0002-6614-9356 ibrahim@nevsehir.edu.tr
*** Assoc. Prof. Dr., Nevşehir Hacı Bektaş Veli University, Faculty of Tourism, Department of Tourism Management, ORCID number 0000-0001-8420-8228 azizgokkoc@nevsehir.edu.tr
1. INTRODUCTION

Tourism industry is growing steadily with the globalization of technology, online sales channels and more conscious travel planning. As a result of travelers know their request better and make conscious choices, recent year special accommodation facilities have become one of the most popular accommodation places (Ulutas, 2015).

Special accommodation facilities are specially designed, themed and/or historical value facilities as stated in the definition made by the Ministry of Culture and Tourism. Nevşehir province where the study was conducted is famous with volcanic rock formations and churches, old dwellings, houses and underground cities around the world. All special accommodation facilities in Nevşehir have been restored with special permits presented to and approved by Directorate General of Cultural Assets and Museums. Special accommodation facilities are mostly family-owned businesses and it is said that the owners reflect their personality traits and their moods and emotions generally. In this context, the presence or absence of an ethical climate in special accommodation facilities, job satisfaction and job performance levels are very important study subject for tourism which is a sector where labor is used extensively. Between corporate businesses and special accommodation facilities where the owners work as operator, there might be a great differences implementation of applications such as management types of managers, job instructions and rules to follow, availability of procedures, application of laws. This type of study has not been carried out on employees in special accommodation facilities in the past. This study will contribute to the literature and set light to future studies.

1.1. Ethical Climate Conception

Ethical climate is psychologically meaningful perceptions and based on direct observation (Wimbush & Shepard, 1994). It is measurable quantitatively (Schein, 1985) and lend assistance to employees become conscious and make ethical decisions with behaviour, perceptions and implementations by creating ideal environment in organizations (Erakovich et. al, 2002, Dogan & Kilic, 2012).

![Figure 1. Theoretical Ethical Climate Dimensions](http://www.https://ijopab.com/)
1.1.1. Ethical Climate Sub-Dimensions

Ethical criterion consists of egoism, benevolence and principle categories, locus of analysis consist of individual, local and cosmopolitan categories. All of these categories are denoted ethical climate sub-dimensions as instrumentalism, caring, independence, laws and professional codes and rules (Victor & Cullen, 1988).

a. **Instrumentalism**: Employees and organizations take into account their own interests and earnings in solving ethical dilemmas and problems (Victor & Cullen, 1988).

b. **Caring**: Employees tend to be less aware of laws or rules and solutions of ethical problems and dilemmas, the well-being of colleagues and benefit of the organization are primarily considered (Victor & Cullen, 1988, Sims & Kroeck, 1994).

c. **Laws and Professional Codes**: Employees act in accordance with laws and professional codes in solving ethical dilemmas and problems (Doğan & Kılıç, 2014).

d. **Rules**: Policies in the organization are taken into consideration, regardless of the personal ethical preferences of the employees, in the solution of ethical dilemmas and problems (Victor & Cullen; Doğan & Kılıç, 2014).

e. **Independence**: It refers to individual value judgments and moral beliefs for solution of ethical dilemmas and problems (Sims & Kroeck, 1994).

1.1.2. Ethical Climate Determinants
Social-cultural environment, organizational structure and organizational factors are specified as determinants of ethical climate in the research made by Cullen and Victor in 1988 (Ulutaş, 2015).

Rapid developments in technology, it allows the organization's activities and practices to be closely monitored by their external environment and unethical practices harms the current and future value of organizations (Cullen et. al, 1989). Lack of ethical climate in organizations or having unethical climates lead to various negative consequences for employees and causes both individual and organizational productivity reduction (Çetin et. al 2015).

1.1.3. The Consequences and Importance of Ethical Climate
Lack or weak of ethical climate makes it difficult to gain control over employees, therefore negligence may arise. It can lead to wrong choices and decisions. It is important that ethical climates are compatible with strategies, goals, practices and decision-making processes for the future and images of organizations (Cullen et. al, 1989).

Management can make practices to strengthen and promote ethical behavior of employees, by developing new ways and methods to achieve the specified goal in connection with the existing ethical climate type, (Deshpande 1996).

According to Wheeller (1995), the negative situations that can be encountered in organizations without ethical climate are as follows:

- Losing customer trust and not coming to that business again,
- Negative comments about the business, harm to business image,
- Loss of business and financial loss in the long run,
- Communication disruptions among employees and hiding information damages the operational success of the business,
• Decreased employee motivation causes decreased service quality, absenteeism and quits,
• Costs of lawsuits filed by customers and employees who have lost their sense of trust damage the businesses both financially and morally,
• Decreased productivity and increased costs,
• Employees often have to defend themselves and their organizations and long term, using their creativity to punish the system and organization is also negative for businesses.

In rapidly developing and changing era, where creativity is a competitive advantage (Shalley, Gilson & Blum, 2000) and organizations needs to human creativity for respond quickly to requests, maximizing profitability, achieve high production rate and being competitive.

1.1.4. Relationship of Ethical Climate with Job Satisfaction and Job Performance

1.1.4.1. Job Satisfaction

It is the internal reactions that the individual develops regarding the current situations and the conditions of the job by passing through various evaluation systems as they expect and hope to happen (Schneider & Snyder, 1975).

Job satisfaction was described by Locke in 1976 as the positive emotional state perceived by the employee in the work environment (Quarstein et. al, 1992). In the 1970s, the idea was common that employees who were satisfied with their jobs were more productive (Christen, Iyer & Soberson, 2006).

Factors Affecting Job Satisfaction

A job that provides satisfaction for one employee can create dissatisfaction for another employee. In addition, job satisfaction may change over time due to the changing demands and needs of the employee. and may not satisfy the employee (Erdil et. al, 2004).

• Individual Factors

Individual factors are demographic features like age, gender, education level, marital status, work experience etc. and besides personality, sociability, requirements and expectations, success instinct, need to be appreciated, belief, social and personal values, cultural differences and attitudes (Okpara, 2006).

• Organizational Factors

Organizational factors affected job satisfaction are size and structure of the organization, wages, labor job-protection, security, orientation (recruitment), education, work environment, business tools and equipment, organizational culture, management, investiture, friendly environment and various factors such as reward system (Köroğlu, 2011). In addition, the work being meaningful for the employee, the nature and difficulty of the job, the features of the job, the compatibility of the employee with the interests and skills, job security and job security affect the satisfaction in creating the qualities of the job (İşcan & Timuroğlu, 2007).

Positive Results of Job Satisfaction

The highest productivity is seen in employees with high job satisfaction (Luthans, 1998). Individuals who are satisfied with their job and they tend to do better work also affect the efficiency of the organization (Yazıcıoğlu, 2010).
Negative Results of Job Satisfaction

The situation of the level of job satisfaction creates negative results such as low employee productivity, low loyalty, absenteeism (Aziri, 2011). Job dissatisfaction is also the source of strikes, slow work deliberately, poor performance, indiscipline and other organizational problems (Kahn, 1973).

Relationship Ethical Climate and Job Satisfaction

It has been revealed that ethical climate implementations in organizations may affect job satisfaction levels of employees positively or negatively, with the research of Sims and Kroeck in 1994.

In the study made by Koh and Boo in 2001, it was revealed that there is a positive relationship between ethical climate and job satisfaction. According to the results of the study, it was determined that the positive ethical climate of the organization will increase the satisfaction level of the employees.

In the study of a sector on the employees interested in sales, it revealed the existence of a positive relationship between ethical climate and job satisfaction, the research made by Schwepker (2001).

Carr et al. (2003) found that three aspects of the ethical climate (emotional, cognitive and instrumental) affect the outcomes of job performance, psychological well-being, institutional commitment and job satisfaction.

According to the study made by Çevirgen and Üngüren in 2009, It is examining the relationship between ethical climate and job satisfaction in accommodation enterprises. The study has been determined that the employees in the relevant enterprises are satisfied and their work.

According to the findings obtained by Wang and Hsieh (2012), through surveys they conducted from 472 employers of 31 organizations in Taiwan, negative relationship between vehicle climate and job satisfaction, and a positive relationship between independence and rule climate and job satisfaction. There is no relationship between laws and codes climate and job satisfaction.

Fu and Desphande (2014) examined the direct and indirect relationships between caring climate, job satisfaction, organizational commitment and job performance, using the structural equation model (SEM) from 476 employees working in an insurance company in China. The structural equation model has shown that the caring climate has a significant direct impact on job satisfaction, organizational management and job performance.

1.1.4.2. Job Performance

Job performance is a function of capacity, opportunity and willingness. Doing a job involves talent, knowledge and experience. The opportunity of doing a job necessary tools and materials for the realization. If the needs are not met, it will be impossible to see productivity and efficiency. Another important factor is the desire doing the job, whether the employee wants to show the effort and determination required by the job ( Ivancevich & Matteson, 1988).
Importance of Job Performance

High performance of the employees, enables organizations and their personal goals to be achieved (Ertan, 2008). In order to see the performance as high and successful, there is a need to meet certain conditions, such as the correct way of doing the job, using resources active and efficient, and the level of achievement of the targets. (Özdemir, 2017).

High job performance can be perceived as a source of skill, satisfaction and pride for employees. In addition, it can be seen as a basic condition for achieving financially better income, promotion opportunity, career development and gaining respectability (Özdemir, 2017).

Another importance of job performance is that a feedback provides to employees on whether they approach the standards specified in their job descriptions. These feedbacks can be beneficial to the employees when they are given with a positive approach and supported by vocational training (Palmer, 1993).

Factors Affecting Job Performance

It is possible to examine the factors affecting the performance of the employees under three headings as personal, organizational and environmental (Yumuşak, 2008).

- Individual Factors
  The factors that shape the personality structure and personality of the individual constitute the individual factors affecting its performance (Yelboğa, 2006). According to Yılmaz (2006), the individual factors affecting performance are as follows:
  - Demographic features,
  - Competitive features,
  - Psychological features.

- Organizational Factors
  The objectives of the business are related to the organizational climate and physical conditions. Physical factors include such as lighting, ventilation, heat, noise etc. Organizational goals are generally due to the fact that the organizational goals are not clear, fair and sufficient. Some reasons negatively affect performance are time problem arising from the wrong execution of the division of labor, the insufficiency of tools and technical facilities that will ensure the success of the work, not making the necessary business arrangements, lack of communication within the organization, lack of authority, lack of cooperation, success expected from the employees above their skills and knowledge (Tokay, 2001).

- Environmental Factors
  It is known that there are many external factors that affect the performance of the employee (Gümüştekin & Öztemiz,2004):
  - Social factors: Family, association, social relations,
  - Economic factors: Income distribution, income level and welfare level,
  - Political factors: Laws and regulations,
  - Cultural factors: Education and religion.
Relationship of Ethical Climate with Job Performance

A positive ethical climate will not only help create good performance, but it will also have a positive impact on performance. Thus, it will increase efficiency and profitability and ensure the stakeholders' connection with the organization (Weeks et. al, 2004). The results of the researches conducted by Fritzsche (2000) and Peterson (2002) showed that ethical climate sub-dimensions affect job performance.

In the studies of Eren and Hayatoğlu (2011) work attitude and performance on salespeople working in pharmaceutical companies, they have found that the ethical climate has positive effects on job performance.

According to the results of the study that Demir (2014) investigated ethical climate and business performance in hotel enterprises, the existence of a significant relationship between ethical climate and business performance has been determined. The most basic factors in performance are complete a given job within given times, fulfilling the desired size and feature, showing the necessary care and effort, and at this stage, it has been shown that helping is important by supporting regarding to analysis results.

1.2. Ethical Climate Perceptions and Job Satisfaction and Job Performance Levels in Special Accommodation Facilities in Nevşehir

According to the researches in the related literature, special accommodation facilities have a unique architecture and design, adopts personalized service understanding, although it has a smaller structure than other hotels in terms of number of rooms offering better service than five star hotels in terms of exclusivity and quality offer a wide variety of experiences to their guests (Bulan, 2014).

Regarding to the Regulation of the Ministry of Culture and Tourism on Certification and Qualifications of Tourism Facilities, Special Accomodation Facilities must have: (http://teftis.kulturturizm.gov.tr, 2018);
   a) It has a unique architectural quality,
   b) Historical value and natural features,
   c) Valuable in art,
   d) The buildings, flooring and / or colors, belongings, furnitures and accessories that reflect the cultures of the national or other nations that are specific to the location, have peaceful spaces by using them together.
   e) It has a high quality or rare material, construction and decoration.

According to the study published in 2002 by the Consulting Company Pricewaterhouse Coopers (PWC), the main features of such hotels are listed as follows (Freund de Klumbis, 2002):
   • Unique identity,
   • Modern character,
   • Small details,
   • High level of personal service,
   • A high quality architecture,
   • Quality and stylishly designed interior design.

Travelers want to experience different and personal experiences, to be noticed, to feel special and important (Hall & Millburn, 2005). The target audience of special accommodation facilities are middle-upper and upper-level guests. These facilities have attracted the attention of hotel investors and operators due to their high service prices and high input and today, these kinds of businesses have brought to the fore. (Bulan, 2014).

There is no a research done about the effect of perceived ethical climate on job satisfaction and job performance in special accommodation facilities before and more detailed results and
solutions are needed to answer the problems of this kind of businesses, it is believed that this study will contribute to the literature.

1.3. Research Model and Hypotheses

The model and hypotheses of the research are as follows.

![Ethical Climate Sub-Dimensions](image)

**Figure 2.** Conceptual Model of the Research

- **H₁**: In special accommodation facilities, the ethical climate directly affects job satisfaction positively.
- **H₁(1)**: In special accommodation facilities, caring dimension directly affects job satisfaction positively.
- **H₁(2)**: In special accommodation facilities, laws and codes dimension directly affect job satisfaction positively.
- **H₁(3)**: In special accommodation facilities, rules dimension directly affects job satisfaction positively.
- **H₁(4)**: In special accommodation facilities, instrumentalism dimension directly affects job satisfaction positively.
- **H₁(5)**: In special accommodation facilities, independence dimension directly affects job satisfaction positively.

- **H₂**: In special accommodation facilities, ethical climate directly affects job performance positively.
- **H₂(1)**: In special accommodation facilities, caring dimension directly affects performance positively.
- **H₂(2)**: In special accommodation facilities, laws and codes dimension directly affect job performance positively.
- **H₂(3)**: In special accommodation facilities, rules dimension directly affects job performance positively.
- **H₂(4)**: In special accommodation facilities, instrumentalism dimension directly affects job performance positively.
- **H₂(5)**: In special accommodation facilities, independence dimension directly affects job performance positively.
2. DATA COLLECTION METHOD AND TOOLS

The independent variable of the research is perceived ethical climate (sub-dimensions instrumentalism, caring, independence, laws and professional codes and codes). Dependent variables of the research are job satisfaction and job performance.

The questionnaire form created to collect data consists of four separate sections. The first part consists of the perceived ethical climate, the second part is the job satisfaction and the third part is the expressions related to the job performance. In the fourth and last part, there are statements about the demographic characteristics of the participants.

First part of the questionnaire consists of 26 items measuring the Ethical Climate Dimensions developed by Victor and Cullen in 1988. Second part consists of 24 items developed by Paul E. Spector in 1994 and measuring job satisfaction. In the third part, job performance items where employees evaluate their own performance developed by Borman and Motowidlo (1993), Motowidlo and Van Scotter (1994), Borman et al. (1995). The answers in the scales were taken on a 5-point Likert scale. The fourth part of the questionnaire consists of statements regarding demographic characteristics.

2.1. Research Group

According to the list updated on February 1, 2019 in Nevşehir province, there are a total of 38 special accommodation facility certified as hotel establishment under the Ministry of Culture and Tourism. 2 of these facilities are not active. 4 of the 36 facilities stated that they could not help with the surveys due to the high season. A total of 32 facilities were surveyed.

The number of employees in the facilities where the questionnaire was left was asked, and the number of employees in the facilities that did not want to fill in the questionnaire was learned only by telephone interview method. The total number of employees in special accommodation facilities is 707. The number of employees of the facilities varies between 4 and 70 and employee number may change in direct proportion to the number and size of the rooms. The average number of employees is 19.

300 surveys left to the facilities were collected. The total number of questionnaires containing missing information is 36, therefore these questionnaires were not included. The number of questionnaires included in the research is 264. With the surveys collected, 37% of the size of the universe constituted the number of samples.

The research was carried out in Nevşehir province and has a number of limitations such as being based on perceptions of the employees. For this reason, the limitations mentioned below should be interpreted by considering them.

- It is limited to the enterprises located in Nevşehir province and certified by the Ministry of Culture and Tourism.
- Ethical Climate, Job Satisfaction and Job Performance Scales are developed in a different culture.
- The probability that employees do not answer questions sincerely for a variety of reasons.
- Due to the high season of the survey application period and the reluctance of some facilities to answer the questionnaire, the lack of access to a large number of employees.

3. FINDINGS

3.1. Research Data Analysis

The collected data were analyzed in computer with SPSS programme. Cronbach Alpha reliability test, arithmetic mean, percentage, correlation and multiple regression analyzes were performed.
Regarding to Cronbach Alpha reliability test, perceived ethical climate coefficient with 94.3%, job satisfaction coefficient with 95.6% and work performance coefficient with 96.2% received high values.

3.2. Research Findings on Demographic Features of Participants

135 of the participants are male (%51.1), 129 are women (%48.9). 35 of the participants between 18-22 ages (%13.3), 69 of the participants between 23-27 ages (%26.1), 61 of the participants between 28-32 ages (%23.1). According to these datas, it is seen that the majority of those working in special accommodation facilities are young workers.

The majority of the participants are high school graduates (%47.3). 12.1% of the participants are associate degree, 23.1% of the participants are undergraduate, %1.1 of participants are postgraduate. The percentage of primary school graduates is 16.3%.39% of the participants stated that they received tourism education and 61% stated that they did not receive tourism education. These results show that the majority of special accommodation facilities workers do not receive tourism education.

The number of employees with a working period of less than 1 year is 78, and the percentage is 29.5 in the hotel where they work. It was observed that the number of employees in the enterprise for 1-3 years was the highest. 43.2% of the employees are in this category. Employees who have exceeded 3 years in total, constitute 27.3%. The total number of employees working for 7-9 years and over 10 years is 19, and the percentage is 7.2. It is determined that a large part of the special accommodation facilities employees (72.7%) work under 3 years. These results can be interpreted that the turnover rate of the special accommodation facilities is high and / or the desire of the employees to stay in the workplace and gain experience is very low.

Employees constitute 57.6% of the participants 16.7% of the participants did not want to give information about their position in the facility and marked the other option. The reason for this may be that they may have flagged with the concern that their information will be understood.

Housekeeping department was the department with the highest number of employees with 29.9%, then comes the food and beverage department with 22.7%. The total number of employees working in these two departments is 139. These datas show that the most concentrated departments in special accommodation facilities are housekeeping and food and beverage departments.

### Table 1. Analysis Results Regarding Demographic Features

<table>
<thead>
<tr>
<th>Gender</th>
<th>Count (n)</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>135</td>
<td>51.1</td>
</tr>
<tr>
<td>Female</td>
<td>129</td>
<td>48.9</td>
</tr>
<tr>
<td>Toplam</td>
<td>264</td>
<td>100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Marital Status</th>
<th>Count (n)</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Married</td>
<td>112</td>
<td>42.4</td>
</tr>
<tr>
<td>Single</td>
<td>152</td>
<td>57.6</td>
</tr>
<tr>
<td>Total</td>
<td>264</td>
<td>100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Age</th>
<th>Count (n)</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>18-22</td>
<td>35</td>
<td>13.3</td>
</tr>
<tr>
<td>23-27</td>
<td>69</td>
<td>26.1</td>
</tr>
<tr>
<td>28-32</td>
<td>61</td>
<td>23.1</td>
</tr>
<tr>
<td>33-37</td>
<td>49</td>
<td>18.6</td>
</tr>
<tr>
<td>38 and over</td>
<td>50</td>
<td>18.9</td>
</tr>
<tr>
<td>Total</td>
<td>264</td>
<td>100</td>
</tr>
</tbody>
</table>

| Educational Status | Count (n) | Percentage (%) |

3.3. Descriptive Statistics on Variables

First 7 questions from the statements measuring caring sub-dimension of perceived ethical climate. Among these expressions, the highest value is in the statement “In this business, each employee is expected to work effectively”. Among the 8th, 9th, 10th and 11th statements which show laws and codes sub-dimension of ethical climate, the highest value was given to the expectation that the legal and professional standards should be followed in the facility. The most important statement after this statement is whether the decisions taken in the facility have been violated the rules.

All of the statements showing the rules sub-dimension were positively evaluated. It is seen that obeying the rules is important for both the business and everyone running in the facility. When the data about the expressions measuring instrumentalism sub-dimension are examined, Employees working in a special accommodation facility mostly agree with the statements however, it was determined that the "Neither Agree nor Disagree" option, which indicates indecision has higher values. In the responses given to the statements about the independence sub-dimension, it was observed that the options of "I agree" and "Neither Agree nor Disagree" are highlighted and the employees are caught between indecision and participation.

Based on the results of the analysis of the answers given to the expressions, it was determined that caring, laws and codes, rules and instrumentalism sub-dimensions were considered important by the employees of special accommodation facilities. In the independence sub-dimension, it is understood that instability is more dominant.
Generaly speaking, it is possible to say that special accommodation facilities in Nevşehir have an ethical climate and employees of these facilities are aware of the situation.

3.4. Arithmetic Mean and Standard Deviation Values

The majority of the statements measuring job satisfaction are unstable. However, statements about satisfaction from work, the job that done creates respect in the environment, not doing a job that does not comply with business ethics, the ability to do something using individual skills, doing somethings for others, good relations with colleagues and feeling successful after work were evaluated positively and received high values.

It is seen that very high positive answers were given to the statements about job performance. The highest value is 4.28 with an average of “I think my social relations are positive” statement. It has been determined in the results of the analysis, special facility employees are interested in respect, care and attention, good relations with customers and they have marked that they love tourism and are satisfied with their work.

3.5. Correlation Analysis Findings for the Relationships of Variables

It is seen that the highest level of related with job satisfaction is the sub-dimensions caring (r = 0.672) and rules (r = 0.600). It is highest level of related with job performance likewise is sub-dimensions of caring (r=0.494) and rules (r=0.487). The remarkable point among the correlation coefficients is that there is a positive and significant relationship between job performance and job satisfaction. It has been determined that job performance is in a weak relationship with instrumentalism and independence sub-dimensions.

<table>
<thead>
<tr>
<th></th>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
<th>(7)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Caring (1)</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Laws and Professional Codes (2)</td>
<td>.751**</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rules (3)</td>
<td>.662**</td>
<td>.763**</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instrumentalism (4)</td>
<td>.372**</td>
<td>.456**</td>
<td>.513**</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independence (5)</td>
<td>.477**</td>
<td>.409**</td>
<td>.443**</td>
<td>.466**</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job Satisfaction (6)</td>
<td>.672**</td>
<td>.575**</td>
<td>.600**</td>
<td>.359**</td>
<td>.539**</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Job Performance (7)</td>
<td>.494**</td>
<td>.438**</td>
<td>.487**</td>
<td>.287**</td>
<td>.388**</td>
<td>.598**</td>
<td>1</td>
</tr>
</tbody>
</table>

** Correlation (p <0.01) level significant (2-ways). *N=264

3.6. Multiple Regression Analysis Findings and Hypothesis Tests for Variables

Multiple regression analysis results between ethical climate sub-dimensions and job satisfaction are shown in Table 3 in detail. The model explains 54.1% (R²) of the job satisfaction variable. It was observed that there was a positive and significant relationship between caring, rules and independence and job satisfaction, and the H1(1), H1(3) and H1(5) sub-hypotheses were accepted. No meaningful relationship was found between laws and codes and instrumentalism and job satisfaction, H1(2) and H1(4) sub-hypotheses have been rejected. H1 hypothesis has been partially accepted.
### Table 3. Ethical Climate Sub-Dimensions and Job Satisfaction Multiple Regression Analysis Findings

<table>
<thead>
<tr>
<th>INDEPENDENCE VARIABLES</th>
<th>BETA</th>
<th>T</th>
<th>SIG. (P)</th>
<th>TOLERANCE</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Caring</td>
<td>.378</td>
<td>6.016</td>
<td>.000**</td>
<td>.388</td>
<td>2.578</td>
</tr>
<tr>
<td>Laws and Professional Codes</td>
<td>.001</td>
<td>.013</td>
<td>.989</td>
<td>.306</td>
<td>3.271</td>
</tr>
<tr>
<td>Rules</td>
<td>.216</td>
<td>3.336</td>
<td>.001**</td>
<td>.366</td>
<td>2.735</td>
</tr>
<tr>
<td>Instrumentalism</td>
<td>-.032</td>
<td>-.595</td>
<td>.552</td>
<td>.656</td>
<td>1.524</td>
</tr>
<tr>
<td>Independence</td>
<td>.235</td>
<td>4.953</td>
<td>.000**</td>
<td>.671</td>
<td>1.490</td>
</tr>
<tr>
<td>F</td>
<td>60.731</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>.735</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R²</td>
<td>.541</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Durbin-Watson</td>
<td>1.927</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Value is significant at 0.05 level  ** Value is significant at 0.01 level

As it can be seen in detail in Table 4, independent variables explain 30.9% ($R^2$) of the change in job performance.

### Table 4. Ethical Climate Sub-dimensions and Job Performance Multiple Regression Analysis Findings

<table>
<thead>
<tr>
<th>INDEPENDENCE VARIABLES</th>
<th>BETA</th>
<th>T</th>
<th>SIG. (P)</th>
<th>TOLERANCE</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Caring</td>
<td>.264</td>
<td>3.175</td>
<td>.002**</td>
<td>.388</td>
<td>2.578</td>
</tr>
<tr>
<td>Laws and Professional Codes</td>
<td>-.023</td>
<td>-.244</td>
<td>.807</td>
<td>.306</td>
<td>3.271</td>
</tr>
<tr>
<td>Rules</td>
<td>.265</td>
<td>3.099</td>
<td>.002**</td>
<td>.366</td>
<td>2.735</td>
</tr>
<tr>
<td>Instrumentalism</td>
<td>-.011</td>
<td>-.176</td>
<td>.861</td>
<td>.656</td>
<td>1.524</td>
</tr>
<tr>
<td>Independence</td>
<td>.160</td>
<td>2.526</td>
<td>.012**</td>
<td>.671</td>
<td>1.490</td>
</tr>
<tr>
<td>F</td>
<td>23.026</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>.555</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R²</td>
<td>.309</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Durbin-Watson</td>
<td>1.807</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Value is significant at 0.05 level  ** Value is significant at 0.01 level

According to the results of multiple regression analysis between ethical climate sub-dimensions and job performance, a positive and significant relationship was found between caring, rules and independence sub-dimensions and job performance, however, it was determined that there was no significant relationship between laws and professional codes and instrumentalism sub-dimensions and job performance. It has been observed that there is a positive and significant relationship between caring, rules and independence and job performance, H2(1), H2(3) and H2(5) sub-hypotheses were accepted. There is no significant relationship was found between laws and professional codes and instrumentalism sub-dimensions and job satisfaction, H2(2) ve H2(4) sub-hypotheses have been rejected. H2 hypothesis was partially accepted.
4. CONCLUSION, DISCUSSION AND RECOMMENDATIONS

There is no previous studies have been conducted on the effect of perceived ethical climate on job satisfaction and job performance in special accommodation facilities. For this reason, the study has a unique study feature. It is believed that this study will contribute to the literature as there is a need for more detailed results and solutions that can respond to the problems, future plans and goals of the enterprises.

Most special accommodation facilities are small and mostly single-owner family businesses. Therefore, it can be considered these facilities without rules and procedures. However, the results of the research showed that in such facilities, although there are no written rules and procedures, the ethical climate is perceived. The reason for this is that the employees can establish close relationships with the facility owner, each other and customers, and intangible abstract social values and moral rules are more valuable. It is seen that the answer “absolutely agree” at the highest level is marked in the statements of doing the right thing for the customer and the society and working effectively.

Although the "Neither Agree nor Disagree" option, which mostly indicates indecision from the statements about job satisfaction, is considered, when looking at the general summary, it was determined that job satisfaction was found in special accommodation facilities where ethical climate was perceived. It was observed that the responses related to job performance were highly positive.

In the results of the analysis, there is a positive and significant relationship between caring, rules and independence sub-dimensions on job satisfaction, however, there is no significant relationship between laws and professional codes, instrumentalism sub-dimensions and job satisfaction. It was observed that importance, rules and independence sub-dimensions had a positive and meaningful relationship on job performance, but there was no significant relationship between laws and codes and instrumentalism sub-dimensions and job performance. In this context, the research confirms previous research.

It is seen that the employees who work in special accommodation facilities are mostly young workers. For this reason, it was observed that the age factor positively affects the job performance. Young workers can be preferred due to high performance and fast service however, due to lack of experience, they may experience difficulties in dealing with problems that require quick solutions, using initiative in important matters and making decisions. The fact that the tourism industry consists of an instant production and consumption environment often requires quick decisions. In this context, experienced workers can be more effective.

According to the research results, the term of employment in the facilities is generally less than 1 year and between 1-3 years. Considering that each of the 264 questionnaires subjected to analysis are employees, the fact that 192 people are in this section shows the high turnover rate of the employees. The reason for this may be the big decrease in tourism industry in the past years or the lack of long-term desire of the employees to work in the sector. During the crisis, mostly tourism employees were unemployed and turned to other sectors. For this situation, it can be interpreted that the trust in the sector has decreased. It is known that labor turnover rate brings great costs to businesses. It has been determined by past studies that ethical climate perceptions have a big role on trust. Studies can be conducted to raise awareness of ethical climate (such as education, written and visual notices, etc.).

In tourism industry where labor is intensive, in order enterprises to survive, increase their earnings, ensure profitability, be at the same level or ahead of their competitors, and take a good place in the market, the most important issue is productivity. The need to increase ethical climate perceptions, job satisfaction and job performance, affecting employee productivity, is also of great importance at this point.
It may be advisable to carry out the study in the low season, since the limitations of the research, in particular, employees may not have been sincerely responding to statements for various reasons.

In addition, the research targeted only special accommodation facilities within the provincial borders of Nevşehir. Therefore, generalization cannot be made to other cities and regions. However, due to the fact that the study is unique, it will set an example for the studies to be carried out in special accommodation facilities located in other cities and regions.

5. REFERENCES


Research and Publication Ethics Statement
Informed consent was obtained from all individual participants involved in the study. All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki Declaration and its later amendments or comparable ethical standards. This article does not contain any studies with human participants or animals performed by any of the authors.

Statement of Interest
The authors declare that they have no conflicts of interest.