

# Partnership Perception and Practices of Turkish Businessmen in Türkiye and Germany: A Comparative Analysis<sup>1</sup>

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<b>Türkiye ve Almanya'daki Türk İş adamlarının Ortaklık Algısı ve Uygulamaları: Karşılaştırmalı Bir Analiz</b>	<b>Partnership Perception and Practices of Turkish Businessmen in Türkiye and Germany: A Comparative Analysis</b>
<b>Öz</b> <p>Bu çalışmada aynı milletin mensuplarının farklı ülkelerde kurdukları ortaklıkların benzerlik ve farklılıklarını ortaya koymak için Türkiye ve Almanya'da yaşayan Türklerin kurdukları ortaklıklar ampirik olarak araştırılarak literatüre katkı sağlanmaya çalışılmıştır. Bu benzerlikler ve farklılıklar; ortaklıklarda karar alma ve payların dağıtımı, ortaklığın kurulma sebepleri, görevlerin belirlenmesi ve ortaklık anayasasına ilişkin görüşler temel olarak çerçevesinde değerlendirilmiştir.</p>	<b>Abstract</b> <p>In this study, it is aimed to contribute to the existing literature by conducting empirical research on the partnerships established by Turkish individuals living in both Türkiye and Germany. The goal is to highlight the similarities and differences in the partnership dynamics among members of the same nation, albeit in different countries. We evaluate these commonalities and disparities within several thematic dimensions, including decision-making processes within partnerships, distribution of shares, rationales behind partnership establishment, assignment of responsibilities, and perspectives regarding partnership structures.</p>
<b>Anahtar Kelimeler:</b> Ortaklık, Ortaklık Anayasası, Aile İşletmeleri	<b>Keywords:</b> Partnership, Partnership Constitution, Family Businesses
<b>JEL Kodları:</b> M10, L26	<b>JEL Codes:</b> M10, L26

<b>Araştırma ve Yayın Etiği Beyanı</b>	Bu çalışma Pamukkale Üniversitesi Sosyal ve Beşerî Bilimler Bilimsel Araştırma ve Yayın Etiği Kurulu'nun 3/11/2021 tarih ve 68282350/22021/G020 sayılı onayıyla bilimsel araştırma ve yayın etiği kurallarına uygun olarak hazırlanmıştır.
<b>Yazarların Makaleye Olan Katkıları</b>	Çalışmanın tamamı üç yazarın tüm bölümlerdeki değerlendirmeleriyle oluşturulmuştur. Bununla birlikte, çalışmanın altyapısının hazırlanması ve literatür taraması birinci ve ikinci yazar tarafından, yazımı ikinci ve üçüncü yazar tarafından, araştırma mülakatları birinci yazar tarafından, analizler ise tüm yazarların katkılarıyla yapılmıştır.
<b>Çıkar Beyanı</b>	Yazarlar açısından ya da üçüncü taraflar açısından çalışmadan kaynaklı çıkar çatışması bulunmamaktadır.

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## 1. Introduction

The significance of partnerships has been emphasized through various timeless expressions both in Türkiye and across the globe. Proverbs like "two heads are better than one" or "one on its own is simply not good enough" underscore the potency of collaboration and cooperation (WHO, 2003: 7). Particularly, the swift advancements in digitalization and artificial intelligence play a pivotal role in shaping the enterprises of the forthcoming era. The younger generation possesses the capability to harness and translate digitalization and artificial intelligence knowledge into tangible outputs, a phenomenon not extensively witnessed before. Nevertheless, aspiring young individuals frequently lack adequate capital. This circumstance renders collaborative ventures involving labor and capital markedly more crucial than in previous times, especially within this emerging epoch dominated by digitalization and artificial intelligence.

In the contemporary landscape, partnerships hold a paramount role in shaping business success. The synergies forged through collaborations in the global economy empower enterprises to navigate resiliently and prosperously amidst formidable competition (Walean et al., 2021: 131). The creation of synergy and added value via partnerships is particularly deemed crucial in fortifying SMEs and driving economic progress (Öztel and Martin, 1998: 276). Partnerships also fulfill a pivotal role in addressing the need for substantial capital to initiate and cultivate ventures (Sunar, 2022: 22). The amalgamation of resources through partnerships not only facilitates the production of high-value goods but also heightens business productivity through the infusion of technology, thereby enabling elevated quality and swifter production.

Furthermore, research conducted by Sunar (2022: 70) underscores that partnerships serve as a crucial strategy for mitigating economic crises. Engaging in partnerships is also advocated in industries characterized by fierce competition (Yasa et al., 2013: 7; Sunar, 2022: 124). Technological cooperation and the transfer of technology stand out as additional perks of partnerships. As evidenced by Jabar et al.'s study (2011: 509), technological partnerships distinctly enhance organizational performance. The sustainability of comparatively smaller-scale businesses within the market is bolstered by the collaborative prowess of partnerships. Ratnawati's investigation (2019: 673) illuminates the affirmative impact of partnership strategies on the achievements of micro, small, and medium-sized enterprises.

The growth of small businesses is facilitated by new investments. Limited investment resources often compel entrepreneurs to seek new partnerships. While large corporations tend to engage in strategic alliances, joint ventures, mergers, and acquisitions, it is more typical for SMEs to integrate partners as a means of expansion. Türkiye alone witnesses annual mergers and acquisitions transactions worth billions of dollars. In fact, despite global macroeconomic and sociopolitical challenges in 2022, there were a record-breaking 450 deals valued at \$11.5 billion in M&A activity (Deloitte Annual Turkish M&A Review Report, 2022). Several economic indicators demonstrate that as the scale of SMEs increases, so do production, foreign trade, R&D expenditures, and the added value they contribute. For instance, an analysis of patent registrations in 2021 reveals that medium-sized enterprises led with the highest number of applications at 238, followed by small enterprises with 162 and micro enterprises with 113. A similar linear relationship is also evident in terms of value added per employee. Between 2009 and 2021, medium-sized enterprises exhibited a consistent upward trend in value added per employee, reaching 173 thousand TL in 2021,

while small enterprises reached 86 thousand TL, and micro enterprises reached 28 thousand TL (Turkish Statistical Institute, 2022).

The topic of business partnerships, which exerts a positive influence on business performance and contributes to economic and, consequently, social development, merits a more extensive and detailed scientific investigation. Given its multifaceted nature, encompassing legal, economic, and social dimensions, tackling it in a single research endeavor can be challenging. Therefore, it is imperative to undertake numerous studies addressing business partnerships from diverse perspectives. While some research exists on this subject, it often fails to clearly delineate international variations, especially concerning legal and cultural aspects. This study aims to make a valuable contribution to the literature by identifying both the legal and cultural similarities and differences between partnerships in Türkiye and Germany, thus filling a notable gap in the existing body of research.

This study has two primary objectives. Firstly, it seeks to investigate the perspectives and insights of participating partners concerning share allocation within partnerships, the motivations behind entering into partnerships, and the responsibilities of shareholders in defining the partnership culture. Secondly, it aims to explore the similarities and disparities between Turkish entrepreneurs residing and conducting businesses in Türkiye and those living and operating businesses in Germany, particularly in the context of share distribution, the rationale for entering into partnerships, and the existing knowledge and perceptions of shareholders regarding their corporate responsibilities. These aspects are intertwined with both the partnership culture and legal considerations. To achieve these objectives, face-to-face interviews were conducted with nine business owners who are partners in companies in Türkiye and ten Turkish business owners who are partners in companies based in Germany, following an extensive review of relevant literature on business partnerships.

## **2. Literature Review**

### **2.1. The Definition of Partnership**

The term “partnership” encompasses vastly different concepts and practices and is used to describe a wide variety of relationship types in numerous circumstances and locations. The use of the term in many areas causes conceptual confusion and complicates definition attempts. Therefore, one of the main problems with defining the boundaries of the term partnership is the uncertainty of definition, despite attempts to define the term (Stuard and Lucio, 2005: 2). In addition, attributing partnership to all bilateral relations, which are seen as human needs, creates confusion in the sense (Güvenç, 1996: 204).

Business partnership means the cooperation of shareholders by bringing and sharing their resources such as finance, labor, ability, experience, and knowledge to focus and reach a common goal (Rathi et al., 2014: 868). The parties come together in a win-win solution to achieve mutual benefit and aim to develop their business. There is not only a flow of change between them, but they also consider success towards creating new values together (Walean et al., 2021: 136). For this reason, the relations between the parties in partnerships are based on reciprocity (social exchange), which means the success of one depends on and affects the other (Lin, 2013: 443).

In the definitions, the fact that partnership is a concept that includes a set of principles and practices rather than a prescriptive theory makes it difficult to find a common denominator in the literature. According to Larry Adams, an American consultant who has participated in several partnership deals, a partnership is an interest-based relationship. According to this definition, partnership is not just force, power, or rights, but a system of relations based on the satisfaction of mutual and separate interests. The Trade Union Congress, on the other hand, bases the partnership on six basic principles. These principles are joint commitment to the success of the enterprise, identification of mutual legitimate interests, commitment to occupational safety, focus on the quality of working life, adding value and openness (Reilly, 2001: 4).

The basic logic of partnership includes commitment, loyalty, and cooperation. In partnerships, people can recognize problems in a healthier way with the power of cooperation and find more effective solutions through mutual interaction (WHO, 2003: 7). These positive effects of the partnership and the growth of trade over time, the increase in risks, the insufficiency of one person's capital for the growing business, the spread of the business to different countries, the difficulties in the control of the business and similar factors are shown as the main reasons for more than one person to come together and form a partnership. The partnerships between siblings or children due to people's inheritance, and the coming together of individuals engaged in different commercial activities and establishing partnerships are shown as the first and natural examples of partnership. This first type of partnership, which we can call family partnership, has been the subject of legal regulations over time, especially since the joint use of the property passed on to the children through inheritance imposes some rights and responsibilities on the parties (Taşdelen, 2005: 12).

As a legal institution, the origin of the partnership is seen in the implicit partnerships between family members who unite with the aim of continuing their lives and protecting their property after the death of the head of the family. Although it is not matched with its current usage, the fact that there is a common purpose in such formations and acting together to achieve this purpose shows that the partnership also includes the elements that are among the indispensable elements (Arslanlı, 1960: 3). The partnership falls within the field of Commercial Law. It is claimed that the origin of this branch of law can be traced back to two thousand BC and that there is a partnership relationship in this law (Poroy et al., 1984: 3).

In modern law, the word company is defined as "voluntary partnerships established by contract" (Şekerçi, 1981: 81). It is known that the terms partnership and company can be used interchangeably, with the regulation under the title of legality of the terms "Company" and "Partnership" in Article 1531 of the Turkish Commercial Code, and the confusion between these two terms is eliminated.

In the legal system of the Republic of Türkiye, the concept of company is regulated in the Turkish Code of Obligations (TCO) and the Turkish Commercial Code (TCC). Commercial companies (partnerships) are specified as general partnership, limited partnership, joint stock, limited and cooperative companies (partnerships). According to the law, these companies are divided into two groups as sole proprietorship and equity company. While the general and limited partnership companies are counted as sole proprietorships; the joint stock, the limited liability, and the partnership limited by shares are accepted as equity companies (TCC, 2011: 11003). Apart from these, there is also an ordinary partnership, and it is regulated in Article 620 of the Turkish Code of Obligations (TCO, 2011: 10865).

In Article 620 of the TCO (2011), an ordinary partnership is defined as a contract in which two or more persons undertake to combine their effort and goods to achieve a common purpose. If a partnership does not have the distinguishing characteristics of partnerships regulated by law, it is accepted as an ordinary partnership subject to the provisions of this section. Ordinary partnerships are partnerships formed from the most complex relationships to the simplest relationships that can be encountered daily. All collaborations, from sharing the profits by selling lemons in the district bazaar to multinational joint ventures, can be included in the scope of ordinary partnership. While there is no article in the TCC that sets out the general definition and elements of partnership, the ordinary company (partnership) defined in Article 620 of the TCO is accepted as a general definition valid for all partnership types (Bahtiyar, 2019: 90-91).

## **2.2. The Purpose of the Partnership**

Individuals or companies that come together with the intention of making partnerships bring together their resources, knowledge, experience, and desire for innovation for the activities they focus on, in line with their common goals. This combination includes the intersection of several components such as deciding the partnership establishment process, determining the boundaries of the partnership terms, determining the company values and ethics (Marchington, 1998: 439). According to Halis et al. (2009: 444-445), in partnerships, two or more individuals bring together their capital, labor and knowledge within the framework of a certain contract to make profit and share it. Similarly, businesses need more partnerships for entrepreneurial purposes such as the development of new products or new services and resources.

The purpose of partnering is often to obtain resources, to unlock synergy by collaborating and to take initiative. For these purposes, individuals with the other individual(s); companies with the other company (or companies) make partnerships (cooperation and division of labor). While the purpose of some partnerships is to obtain external resources for the company, the purpose of others is to use existing resources efficiently and to maximize the synergy between these resources. Some partnerships also create a combination of both goals. Clinging to a purpose in partnerships also reveals a spontaneous coordination. The success of the coordination depends on the success of the communication between the partners (Liu, 2020:9) and the sensitivity of the partners to each other's intentions. The intention in the partnership expresses the desire to realize a common goal and the knowledge that the partners will make the expected effort to achieve this goal (Arslan et al., 2017: 225).

In line with the declared intentions among the partners, independent but complementary task definitions and task sharing are made. At the same time, partners know each other's duties and help each other. Partnering requires a shared goal as well as some sort of task sharing and understanding of each other's duties by the partners. Helping one partner to the other is in the interests of the partners in terms of ensuring the continuation of the partnership (Eshel and Shaked, 2001: 471).

Having concrete goals in the partnership is comforting and reassuring for the parties. The partners' focus of attention is on the same line and there are no contingencies. They focus on whatever is relevant to their goals (Tomasello, 2019: 65). Ensuring the goal congruence among the partners is necessary not only for determining the provisions of the partnership agreement, but also for finding the solution of the problems that they may encounter later (Gemicioğlu, 2022: 172). Each partner must accept and assume their own responsibilities for the company's responsibilities, debts, and receivables for the purposes of the partnership. They organize mutually beneficial activities by voluntarily combining material, financial, intellectual, and other resources by protecting their autonomy and personal responsibilities with a contract (Eropov, 2016: 13) and contribute to the realization of the company's goals.

### **2.3. Partnership Success**

Partnership is a process with a beginning and an end. This process is under the influence of many factors that will cause the continuation or termination of the partnership. Willias (1999: 21-22) discusses the development process of partnership in three stages: In the first stage, the formation of the partnership takes place. At this point, the partners are selected as a priority, the strategy is determined, and then the vision is created. The second stage includes the determination of internal and external factors that are important for the partnership. Identifying internal and external factors includes identifying strengths and weaknesses, categorizing opportunities and threats. Thus, partners can easily identify what joint and individual initiatives should be. The last stage is the maintenance, that is, the stage of protecting the partnership and furthering it. At this stage, partners try to maintain their strategic vision by building strong relationships and creating a culture of partnership that aims to foster support mechanisms, effective communication channels, innovation, and quality.

An effective and successful partnership occurs when two or more people need to work together to achieve a goal while establishing a trusting and mutually beneficial relationship. This means that a partnership that is voluntarily agreed upon, built on trust, and based on mutual benefits is essential to success. Effective partnerships have some characteristics: The first of these is the voluntary entry into the partnership. The second feature is that partners perceive themselves as equals in power and accountability. In partnership, individuals do not focus on power. All partners are equal and therefore willingly share information. This behavior of the partners not only ensures the functioning of the partnership, but also increases the quality of it. Synergy and creativity emerge when partners develop each other's knowledge and ideas (Dent, 2006: 2-3).

A successful partnership and cooperation is possible if the partners have 'high partnership skills'. These skills consist of having openness and transparency, creating mutual trust with actions and words, finding creative solutions to conflicts and problems, looking at all kinds of problems from different perspectives, giving importance to interdependence (Mariotti, 2001: 11).

### 3. Methodology

#### 3.1. The Aim of the Research and the Research Questions

The initial labor migration from Türkiye occurred with a group of 12 individuals dispatched to Germany in 1957. This group embarked on the journey to Germany for the purpose of vocational training. The departure of this group was facilitated by a proposal presented by the World Economy Institute of Kiel University to the Ministry of Foreign Affairs in 1956. The proposal suggested the invitation of a specific number of artisans and craftsmen from Türkiye to Germany, citing the potential benefits of the training within the context of the Turkish economy and foreign trade. The most intense phase of overseas immigration spanned from 1961 to 1973, during which approximately 780,000 Turkish citizens migrated abroad. Between these years, migration accounted for 82% of the total migratory movements, establishing itself as the most substantial migration trend. Of these migrants, 84% chose the Federal Republic of Germany as their destination. Consequently, the largest migration flow from Türkiye was directed towards Germany (Esenlikçi and Engin, 2019: 66).

Beyond introducing local culinary delights such as kebabs and lahmacun to Germany, Turkish migrants also established numerous small and medium-sized enterprises. Presently, the Turks have founded more than 100,000 successful companies, collectively generating an average annual turnover exceeding 55 billion Euros and providing employment opportunities for over 500,000 individuals (Şit, 2021: 57). However, the absence of comprehensive scholarly research regarding the perspectives and practices of the Turkish community in Germany led to the selection of Germany as the focal point for this study.

When establishing partnerships, it is important to create synergy and create more value by bringing together knowledge and capital. The agreements made determine the type of company, the reason for the establishment and the role of the partners in the company. In this regard, the primary aim of the research is to examine the current information and perceptions of business partners about the distribution of shares, the reasons for the establishment of partnerships, and the duties of the shareholders in the company. The second aim of the research is to examine the similarities and differences between the businesspeople in Türkiye and Turkish businesspeople live in Germany, who are members of the same nation but may make different types of partnerships because they live in different countries. The research questions for these purposes are:

When establishing partnerships, what type of company is the most preferred one by businessmen in Türkiye and Turkish businessmen in Germany?

How is the dividend distribution made in partnerships?

What are the similarities and differences in the distribution of dividends in partnerships between two groups?

What are the reasons for establishing partnerships?

What are the similar and/or different reasons for establishing partnerships between two groups?

What is the partnership's perception of the contract and job descriptions of the partners?

What are the similar and/or different views of the two groups on their perceptions of the contract, job descriptions and task distribution regarding the partnership?

### 3.2. Research Method

Qualitative research method was used in this study. Case study was carried out as a research strategy to examine and compare the perception of partnership of businessmen in Türkiye and Turkish businessmen in Germany and to analyze the complexity of the partnership phenomenon more deeply. This method is a suitable way to explore the steps and behaviors and give researchers a good opportunity to see the whole process (Meyer, 2001: 330).

Trial version of Maxqda (2020) is used to identify themes, categories, and codes which are shown in figures.

### 3.3. The Data Collection Technique and the Sampling of the Research

The sample of this study was determined by convenience sampling technique, which is one of the non-probabilistic sampling types. In this technique, widely used in qualitative research, the money, time, resource, and cost criteria are considered, and the individuals who are easily found and willing to be included in the research constitute the sample (Altunışık et al., 2012: 142).

In this study, ten businessmen from Türkiye and ten Turkish businessmen from Germany, who have been in a partnership for at least five years, were included in the sample. The criterion for selecting participants with at least five years of partnership experience for this research was motivated by the intention to gather comprehensive and detailed data from experienced individuals involved in partnerships.

The interviews were limited to 20 people, as it was understood that sufficient sampling was achieved in the study, as the answers from the participants began to be similar. Face-to-face interviews were conducted with the participants in Türkiye between 10.11.2020-14.03.2021, and then by going to Germany personally, face-to-face interviews were conducted between 20.08.2021 and 23.10.2021.

A semi-structured interview, comprising 6 questions, was administered to Turkish entrepreneurs located in both Türkiye and Germany, who constituted the study's sample. The interview questions were formulated by drawing upon the survey conducted in "Creating high-performance partnerships in Asia: the case of NEH the Philippines," authored by Waal and Haas in 2019. These initially prepared interview questions were subsequently refined through consultations with three entrepreneurs possessing prior partnership experience, incorporating their insights on the questions. Additionally, discussions were held with three academics who specialize in relevant domains, further refining the interview questions.

The research was conducted amid the pandemic period. Consequently, the interviews were orchestrated with meticulous consideration of the prevailing pandemic circumstances. Precautions were taken, including the requirement for a PCR test prior to the interview and the allowance of time intervals between each interview. The interviews took place in venues and settings of the interviewees' preference. Notably, a substantial number of businessmen, when approached for interview appointments, declined due to time limitations. Particularly, among businessmen who had established partnerships within Türkiye, a noteworthy portion expressed reservations about the prospect of voice recordings being captured during the interview process, which consequently led them to decline the interview invitations.

Interviews were conducted with only one partner from each partnership subject to the research. The interview questions were prepared after a deep literature search on the subject. To increase the reliability of the research, a voice recorder was used with the permission of the participants in each interview. Formal interview questions were divided into four groups. The questions in the first group are about which sector the partnership is in, the number of partners and the type of partnership. The second group of questions is about the distribution of shares in the partnership and the decision-making initiatives of the partners. The third group questions include the reasons for the establishment of the partnership, and the fourth group questions about the partnership constitution and the duties of the partners in the company.

As this study adopts a qualitative approach with a specific emphasis on partnership dynamics, the collection of extensive demographic data has been minimized. Nevertheless, key demographic variables, such as gender and educational status, have been included in Table 1 for reference. Examining the table, it becomes apparent that out of the twenty participants, five are female and fifteen are male. Furthermore, the educational backgrounds of the participants vary, with the majority holding bachelor's degrees (nine participants), while some others have pursued postgraduate education.

Table 1: Demographic Data of Participants

Participants	Gender	Educational background/status
T1	Male	Bachelor's degree
T2	Male	Doctor of philosophy (PhD)
T3	Male	Bachelor's degree
T4	Female	Bachelor's degree
T5	Female	High school
T6	Male	High school
T7	Female	Bachelor's degree
T8	Female	High school
T9	Male	Doctor of philosophy (PhD)
T10	Male	High school
G1	Male	High school
G2	Male	High school
G3	Female	High school
G4	Male	Bachelor's degree
G5	Male	Bachelor's degree
G6	Male	Bachelor's degree
G7	Male	Bachelor's degree
G8	Male	Master's degree
G9	Male	Bachelor's degree
G10	Male	High school

As Table 2 shows, the partnerships that make up the sample of the research are conducted in different industries. The number of partners in the companies is maximum six and minimum two. Interview times were determined by considering the preferences of the participants. The total interview time was 357 minutes with the participants in Türkiye and 422 minutes in Germany. The main reason for the different duration of the interviews in the research is the participants' different experiences and knowledge of partnership. In the interviews conducted in Türkiye, participants were uneasy about being recorded. The underlying factor is that the participants were in a psychology of fear due to some political reasons. The fact that the research was conducted during the pandemic period also triggered this situation.

Table 2: Characteristics of Partners and Partnerships and Interview Times

Participants	Industry	Number of partners	Partnership type	Interview time
T1	Hydraulic Machinery Industry	5	Joint-stock partnership	45'
T2	IT and Agriculture	3	Limited Partnership	46'
T3	Cargo/Logistics	3	Limited Partnership	30'
T4	Education	3	Ordinary Partnership	28'
T5	Beauty Center	2	Ordinary Partnership	18'
T6	Furniture	3	Limited Partnership	17'
T7	Insurance	2	Limited Partnership	18'
T8	Glassware	6	Limited Partnership	35'
T9	Textile	3	Limited Partnership	40'
T10	Livestock/Clothing	5	Ordinary Partnership	80'
G1	Logistics	3	Limited Partnership	19'
G2	Airport/Construction	2	Limited Partnership	12'
G3	Textile	2	Limited Partnership	35'
G4	Catering and Organization	2	Limited Partnership	19'
G5	Cargo	2	Limited Partnership	30'
G6	Construction	2 / 3	Limited Partnership	20'
G7	Market Chain	2	Limited Partnership	60'
G8	Construction/Landscape	2	Collective Partnership	30'
G9	Insurance / Livestock and Forestry / Economy Consulting	2 / 2	Joint Stock and Limited Partnership	180'
G10	Restaurant	2	Limited Partnership	17'

### 3.4. Data Analysis Technique in Research

After the interviews were completed, the audio recordings of the interviews with each participant were written in a soft copy document. To facilitate the analysis of the data obtained from the research and to ensure the confidentiality of the personal data of the participants, the names of the participants in Türkiye were coded with the letter T (T1, T2, T3...), the names of the participants in Germany were coded with the letter G (G1, G2, G3...). Content analysis was carried out by considering the statements and groups of statements obtained from the interview results of businesses in Türkiye and Germany. This is a technique used in previous studies on partnerships (Drexler and Larson, 2000; Alves and Meneses, 2015; Choi and Chang, 2019).

During the research process, the data were compiled, while the analyses were carried out, the collected data were divided into small pieces and coded, the codes were arranged once again with different groupings and recombined, interpreted, and concluded. The answers given by the participants to the interview questions were coded with an inductive approach to reveal the concepts underlying the data, after being read several times by two experts in the field. Researchers were able to express the same concept with texts that exemplify the same thing as coding. Dividing the messages obtained from the interviews and reducing them to some codes was made on the assumption that there is a similarity between the whole message and the concept in which the message was reduced (Bilgin, 2014: 12). A logical arrangement was made according to the concepts that emerged because of the coding, categorizing, and themes explaining the data were created. Finally, the partnership perceptions of the participants were evaluated and interpreted within the framework of the themes obtained. Additionally, trial version of Maxqda (2020) is also used to identify themes, categories, and codes.

### 3.5. Trustworthiness of the Study

In qualitative research, the concept of trustworthiness is used instead of the concepts of validity and reliability used in quantitative research (Curtin and Fossey, 2007; Yin, 2016; Kryeziu et al., 2022). For the trustworthiness criterion of a research, it is necessary to ensure its construct validity, internal validity, external validity, and reliability (Kryeziu et al., 2022: 290-291). In this study, the consistency between the interviewees was considered, and the coding and theming processes that the two researchers did separately from each other were compared and their consistency was checked. The codes and themes that the researchers created by pulling the expressions from the interviews were sent to two academicians who are experts in the field of business administration and an academician who is an expert in the field of research methods, and they were asked to review and define them in accordance with the research purpose. As a third step, the research findings (expressions and codes) were compared with the theoretical and empirical study findings in the literature.

To ensure the reliability of the research, semi-structured interview questions were prepared considering the theory and the researchers agreed on the interview questions. Although the phenomenological approach of qualitative research was adopted in this study, a reliability calculation was also made using the Miles and Huberman (1994) approach to express reliability numerically. To calculate the reliability of coding, the method proposed by Miles and Huberman (1994: 64), also called internal consistency, and conceptualized as consensus among coders, was used. According to this method, reliability is calculated with the formula 'number of agreements/total number of agreements + disagreements'. In the coding process, in which the two researchers first did it alone and then came together and discussed it twice, a consensus was reached in 218 statements, but no consensus could be reached in 19 statements. In this case, the reliability rate was calculated as 91%. According to Miles and Huberman (1994: 64), it is emphasized that the reliability of qualitative studies should be at least 80%. Therefore, it is obvious that the reliability of the coding of this study is at a sufficient level.

Cohen's Kappa coefficient was calculated to reduce the influence of chance in the results obtained through Miles and Huberman's reliability calculation formula (Çam and Baysan-Arabacı, 2010: 69; Bayraktar and Balcı, 2020: 113) on the statements by two coders. This calculation was performed using the Kappa option in the SPSS program (Şencan, 2005: 265), which is licensed by the institution to which the researchers are affiliated. Table 3 presents the coders' agreement and disagreement with the statements.

Table 3: Coders' agreement and disagreement with the statements

	Accepted statements by Coder 2	Rejected statements by Coder 2
Accepted statements by Coder 1	218	50
Rejected statements by Coder 2	13	19

The sigma value in the data indicates whether the agreement between the coders is significant. A sigma value below 0.05 suggests significant agreement, while a value above 0.05 suggests non-significant agreement. According to Table 4, since the sigma value is 0.000, there is a significant agreement between the coders. The analysis conducted in the SPSS program yielded a Kappa coefficient of 0.571. According to Landis and Koch's (1977: 165) scoring scale, a Kappa statistic less than 0.00 indicates poor agreement, while values between 0.00 and 0.20 indicate slight agreement, between 0.21 and 0.40 indicate fair agreement,

between 0.41 and 0.60 indicate moderate agreement, between 0.61 and 0.80 indicate substantial agreement, and between 0.81 and 1.00 indicate almost perfect agreement. The Kappa coefficient of 0.571 in this study falls within the range of moderate agreement between the coders.

Table 4: Symmetric Measures

		Value	Asymp. Std. Error	Approx. T	Approx. Sig.
Measure of Agreement	Kappa	.571	.060	10.951	.000
N of Valid Cases		300			

The accuracy of the data was tested by asking the same questions in different ways from time to time during the interview. Although the fact that the research was conducted abroad and during the pandemic period prevented the entire team from taking part in the interviews, the questions and audio recordings were listened to together to ensure that the study progressed in an objective direction.

**4. Results**

**4.1. Distribution of Shares and Decision-Making Processes in Partnerships**

Twelve codes were formed within the theme of distribution of shares and decision making in partnerships (Table 5). Within the scope of this theme, how the distribution of shares is made in partnerships and how the partners play a role in the decision-making process are examined. When similar codes are grouped under categories, it is understood that there are eight codes in the category of share distribution in partnership and four codes in the category of decision-making process in partnership. The Maxqda output showing the classification is as shown in Figure 1.

Figure 1: Categories and Codes in Theme 1

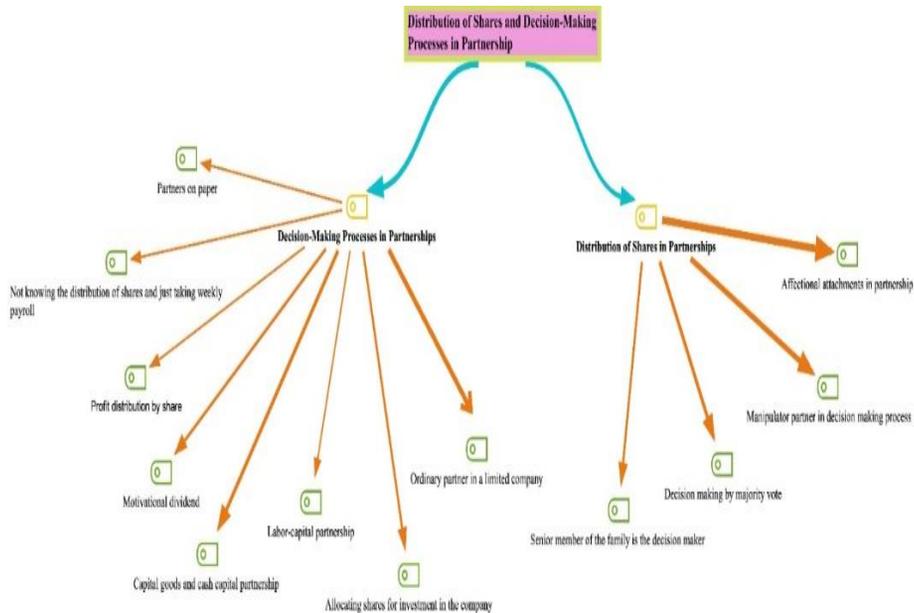


Table 5: Theme 1-Distribution of Shares and Decision-Making Processes in Partnerships

Theme	Categories	Codes	Participants*
Distribution of Shares and Decision-Making Processes in Partnerships	Distribution of Shares in Partnerships	1. Partners on paper	T1
		2. Not knowing the distribution of shares and just taking weekly payroll	T1, T6, T8
		3. Profit distribution by share	T2, T3, T4, T5, T7, G1, G2, G6, G8, G9, G10
		4. Motivational dividend	T2
		5. Capital goods and cash capital partnership	T5
		6. Labor-capital partnership	G4
		7. Allocating shares for investment in the company	T4, G1, G2, G3, G4, G5, G6, G7, G8, G10
		8. Ordinary partner in a limited company	G3, G4, G5, G7
	Decision-Making Processes in Partnerships	9. Senior member of the family is the decision maker	T1, T6, T8, G4, G5
		10. Decision making by majority vote	T2
		11. Manipulator partner in decision making process	G5, G9
		12. Affectional attachments in partnership	T4

\* T refers to the businesspeople in Türkiye and G refers to the businesspeople in Germany.

As shown in Table 5, the first code is the partners on paper. The T1 participant, who is in an anonymous partnership, stated that they are two partners in practice, but in theory (in legal regulation) they are five partners together with their other siblings and the mother. Partners that remain on paper and do not voluntarily participate in the management and not receive a share of the profit, and that are shown in the contract only to complete the minimum number of partners required by the law, are called "partners on paper" in the literature (Ayan, 2019: 31; Organ and Sevinç-Ceyhan, 2019: 417).

Regarding the distribution of shares (Code 2), T1 stated that he did not know the distribution ratios because they were not taken into consideration in family companies. The father was authoritarian in such family partnerships, in other words, it was the father who decided the way and amount of the partners' share in the profit. T6 stated that they own a limited liability company with his two other siblings, but since it is a family business, there is no issue such as the distribution of shares. Similarly, the T8 participant said that they have a limited partnership consisting of six siblings and there is no official distribution of shares in family partnerships, and used the phrase "After all, there was no separation like yours or mine because it was a sibling partnership and what was needed was paid out of the safe." This data is on the same line of the results of Bektaş and Köseoğlu (2007: 314)'s research. They stated that family businesses are under the influence of family structure and management weaknesses are revealed since family management and business management are not clearly separated from each other, and therefore family businesses cannot professionalize.

T1 participant stated that the decision maker and authority in the company was his father. T6 and T8 participants indicated that after the death of their father, their elder brother had the authority in the decision-making process. Among the participants in Germany, G4 and G5, who had founded their companies with their brothers specified that the final decision makers were their elder brothers. It is only T2 participant who remarked that decisions were made by majority of votes in their companies (Code 10). He/she said that it was more advantageous to decide unanimously in the decision-making process. T2 explained the reason for this as that decisions taken with the possibility of bringing the interests of the majority group to the fore may sometimes harm the interests of the company, and therefore it was very important to decide unanimously.

It was also observed that within the decision-making process, one partner manipulated the partner who held authority within the company, resulting in decisions aligning with the manipulator's preferences (Code 11). Consequently, the authoritative partner was perceived as the sole decision-maker. This dynamic was exclusively identified among the German participants (G5 and G9). G5 asserted his influence in the decision-making process, stating, *"I typically chart the course... even though he talks about bringing innovation... sure, he's my brother, but his capacity isn't that extensive..."*. On the other hand, G9 elaborated on how he manipulated his partner, saying, *"Usually, when I wish to make a decision, I pave the way... I lay out my path. Once I've done that, they might suggest we go with his approach, or I simply proceed. Sometimes, I create a path in such a way that what I desire becomes the decision of my partner. He might propose, 'Wouldn't it be better if we did it like this?' Well, it's a good idea, and I say, Let's go with that"*.

Five partners from the participants in Türkiye (T2, T3, T4, T5, T7) and six from Germany (G1, G2, G6, G8, G9, G10) stated it was fair that the distribution of profits by share and they decided accordingly. (Code 3). On the other hand, T2 mentioned that there was essentially an equal distribution of profits in the company, and they also applied motivating dividends (Code 4).

The T4 participant indicated that there are three partners, and this is not a standardized partnership as they have a "heartfelt partnership", and they started the business by establishing an ordinary partner with an "emotional bond". He emphasized that they first reserved a share for the company from the profits they obtained and then divided the remaining share into three among the partners (Code 12). The T5 participant, on the other hand, stated that his partner has invested the machines as the capital, and he invested the capital in cash and has ordinary partnerships based on a commodity-capital partnership (Code 5). T5 stated that they agreed to divide the profit in half during the establishment phase of the partnership. On the other hand, G4 specified that they established the partnership by putting capital by his brother and the effort by himself (Code 6).

Only T4 among Turkish respondents indicated that some share of the profit was kept making new investments for the company and the remaining was divided into three for partners (Code 7). Nine participants from Germany stated that they allocated a share of the profit to make new investments. The portion of the profit that was converted into investment in the company was stated as G1=100%, G2=70%, G3=100%, G4=80%, G5=100%, G6=20-25%, G7=100%, G8=10%, G10=20%.

G3, G4, G5 and G7 stated that they had limited companies, and there was only one partner's name on paper, but they had a verbal partnership with the other partner (Code 8). While all four participants in Germany present the company as a limited liability company on paper, they have made a verbal partnership with another person(s).

As a result of the analyses done to find answers to the first, second and third questions of the research, the theme of "distribution of shares and decision making in partnerships" consisting of twelve codes was formed. According to this theme, participants in Türkiye and Germany took part in common codes regarding the decision maker being the elder of the family in the family business and the distribution of profits by share. In the code for allocating shares for investment in the company, only one participant from Türkiye (T4) has the same denominator as nine participants in Germany. While "partner on paper", "not knowing the distribution of shares and just taking weekly payroll", "senior member of the family is the

decision maker”, “decision making by majority vote”, “motivational dividend”, “affectional attachments in partnership”, and “capital goods and cash capital partnership” codes consist only of the interviews with the participants in Türkiye, “manipulator partner in decision making process”, “labor-capital partnership”, “ordinary partner in a limited company” codes were formed from interviews with participants in Germany.

#### 4.2. Rationales Behind Partnership Establishment

Partnerships are established for many reasons such as bringing together different strengths, increasing the efficiency of the process, solving complex problems, funding projects more easily, increasing the return on investment, increasing the benefit, sharing the risk, developing more than one perspective, and raising awareness (Hauser, 1999: 3). In this research, nine codes were formed under the theme of the reasons for the establishing the partnership (Table 6). These codes were shaped to explain the answers to the fourth and fifth research questions.

When grouping similar codes, it becomes evident that there are three codes within the 'being a family member or friend' category and eight codes in the 'requirements of job and sector' category. Figure 2 displays the Maxqda output illustrating this classification.

Figure 2: Categories and Codes in Theme 2

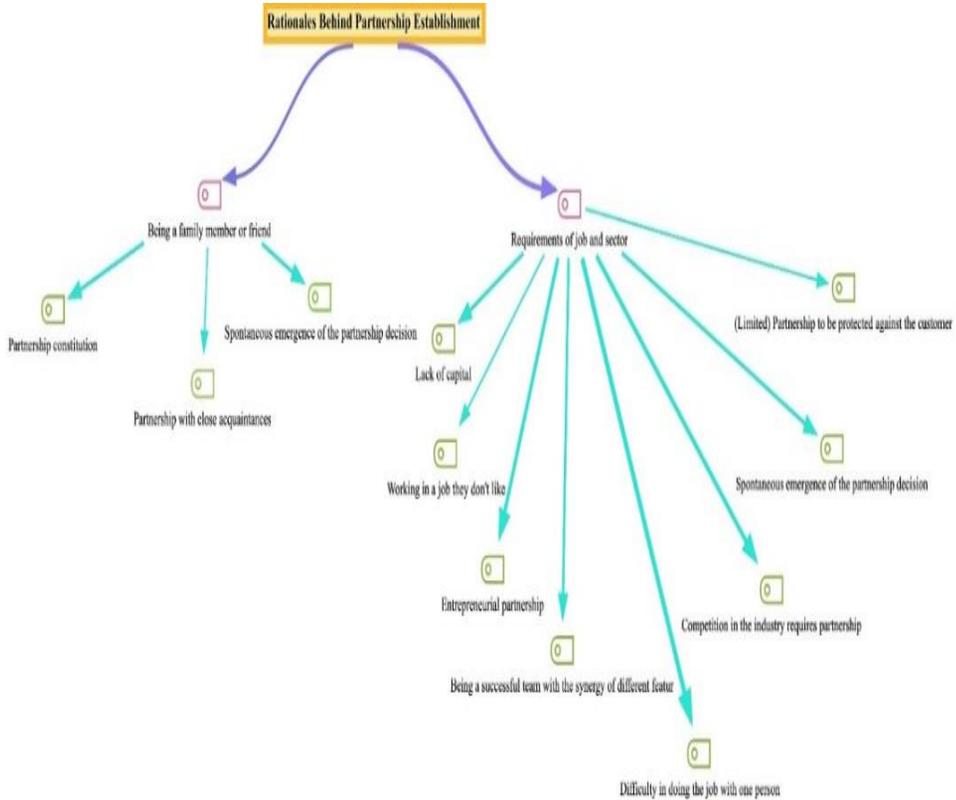


Table 6: Theme 2- Rationales Behind Partnership Establishment

Theme	Categories	Codes	Participants
Rationales Behind Partnership Establishment	Being a family member or friend	1. Having a family business	T1, T6, T8, G2, G4, G8
		2. Partnership with close acquaintances	T2, T3, T4, T10
		3. Spontaneous emergence of the partnership decision	G1
	Requirements of job and sector	4. Lack of capital	T5, T9, G10
		5. Working in a job they don't like	T3, G6
		6. Entrepreneurial partnership	T9
		7. Being a successful team with the synergy of different features	T2, G3
		8. Difficulty in doing the job with one person	T7, G7
		9. Competition in the industry requires partnership	G5
		10. Spontaneous emergence of the partnership decision	G1
		11. (Limited) Partnership to be protected against the customer	G9

As evident in Table 4, one of the primary reasons for entering into a partnership is the existence of a family business. This scenario is exemplified by three participants from Türkiye (T1, T6, T8) and three from Germany (G2, G4, G8) who found themselves involved in partnerships due to their family's business endeavors. T1 emphasized that *"the family profession serves as the decisive criterion for one's role in family companies in Türkiye."* Consequently, he found himself in the partnership *"for reasons beyond his control"*. T1 also mentioned that he received education and guidance from his family for the profession, but becoming a partner was ultimately a choice, not a forced obligation. Buğra (1995: 292) explains the idea that making money was not the only goal, but a rational effort among all human endeavors, was widespread, and for this reason, the businessman position was perceived as a great hero position. She also stated that a young businessman cannot be expected to refuse such a prestigious future. The other findings in this research also supports this argument. For example, T6 indicated that it was a partnership and profession inherited from the father and had been going on for 45 years. Similarly, T8 said that the company was a patrimonial and they continued it with their siblings. G2 also explained that the partnership was inherited from his father and was continuing with a German businessman who was previously a partner of his father. G4 expressed that he had a partnership with his older brother since desired by older one and G4 would like to support him. G8 also stated that they had a family business and when his father got sick, he wanted to withdraw from work. Thus, they decided to become a partnership by merging their uncle's company and their own company under one roof. The purpose of this was that they did not want to close the firm and made it to survive. Morita, who is the founder of Sony said that when partners have lack of capital, or need something else, they take the support of their families or close friends. He stated that this support is very important for the partners and help them to cope with many difficulties they will encounter (Morita, 1989: 100-106). This was confirmed by the answers given by the G4 and G8 in this research.

Four participants from Türkiye (T2, T3, T4, T10) mentioned that they entered into partnerships with close friends and individuals they were well-acquainted with. T2 shared his experience, saying, *"We were three research assistants at the university and met by chance at the faculty of engineering. Given our backgrounds as electronics engineers, we possessed*

*knowledge in technology-related fields. Initially, our intention was to pursue careers as university professors while simultaneously running a technology company. However, over time, achieving both goals simultaneously proved challenging*". T3 believed in his ability to manage his own business effectively, drawing on his experience managing others while employed. Subsequently, he accumulated capital and formed a partnership with a close friend and another individual connected through this friend. According to T10, familiarity played a crucial role in partnerships, but the key determinant was the behavior and actions of partners after establishing the partnership (Code 2). Additionally, G1 noted that the idea of forming a partnership was spontaneous (Code 3). The decision to partner with a friend emerged during a conversation about their capabilities and ambitions. He also mentioned that a feasibility study was conducted beforehand, adding a level of spontaneity to the partnership's development. Özpeynirci (2001: 1-17) determined that the feasibility study, which is prepared realistically before deciding, removes most of the current uncertainty and facilitates decision-making.

One of the primary factors driving the establishment of partnerships is the limited capital available to individuals seeking to start their own businesses (Sunar, 2022: 52). Within the context of the theme regarding the reasons for forming partnerships, two participants from Türkiye and one from Germany (T5, T9, G10) revealed that their partnerships enabled them to acquire the necessary capital. T5 elaborated on this, stating, *"We were working at the same place, and later, my partner mentioned that he had the required equipment, some of which could be used for the business we were planning to start. That's when I agreed to the partnership"*. T9 also explained their motive for pooling capital with their partner, expressing their intention to manufacture machinery over time. On the other hand, G10 mentioned that he was employed in a factory and possessed capital, while his current partner lacked sufficient capital at the time but aspired to initiate a business. Consequently, they established a partnership by combining their financial resources.

T3 from Türkiye and G6 from Germany both made the decision to resign from their jobs and establish their own companies because they were dissatisfied with their previous employment (Code 5). T3 elaborated on his experience, stating, *"I was working in another job, and once I had accumulated a certain amount of capital, I wanted to break free from that job. It wasn't the profession I desired"*. Similarly, the G6 participant revealed that they and their partner were employed at the same company and shared mutual dissatisfaction with their roles. Consequently, they decided to launch their own company together.

T9 indicated that he started by trading machinery with his partner. Indeed, the main purpose of the partnership was to manufacture machinery, not just to trade, he added. He thought that it would be better to learn the market by selling activities and then starting the production. However, the deterioration of the market before the 80s caused them not to establish and operate the machinery manufacturing company. T9's partnership can be given as an example of an entrepreneurial partnership (Code 6). Entrepreneurial partnership is a type of partnership which is made for entrepreneurial purposes such as the production of new products. In this kind of partnership, entrepreneurial activities are the focus of partners to create new products and technologies rather than sharing common resources or risks (Halis et al., 2009: 444-445). When T9 and his partner realized that they could not manufacture machinery due to the high investment cost at that time, they decided to prepare the feasibility and establish a spinning factory. However, they established the corrugated

board company with the guidance of a minister by giving investment advice. When they said that they would establish a textile company later, he stated that they established a pipe profile factory with the encouragement of the same minister. In a study conducted by Zhang and Zhang (2015: 198-199) in China, it was seen that one of the five critical factors affecting partnership was the government's support for partnerships with national policies.

T2 and G3 participants shared the belief that they generated synergy by teaming up with their partners (Code 7). T2 elucidated this, saying, *"We believed that we would complement each other. Our aim was to come together and form a successful team"*. G3 similarly emphasized the value of combining their partner's distinct qualities with their own, remarking, *"He had different attributes, and I had different ones. When we merged those qualities, something remarkable emerged, prompting our decision"*. This highlights the synergy achieved by merging diverse attributes. In a study conducted by Halis and Şenkal (2009: 89), it was noted that individuals often create synergy by combining their varied resources towards a common objective.

Another compelling reason for initiating partnerships is the recognition that certain businesses, owing to their inherent characteristics, are unsuitable for solitary operation, thus necessitating the inclusion of human capital (Sunar, 2022: 52). T7, who was involved in the insurance industry, explained that they entered into a partnership out of necessity driven by market conditions. They formed the partnership to meet the increased demand when market supply surged. Similarly, G7 emphasized that some sectors in Germany simply cannot be managed by a single individual, making partnerships a requirement. He articulated this by stating, *"For instance, you might be able to run a restaurant on your own, but managing a supermarket is a task that cannot be undertaken solo. It's imperative to have at least one partner"* (Code 8).

G5 explained that he ventured into the logistics sector for the first time in 2008 in the Netherlands. However, he encountered a challenge in the form of five major logistics companies that allowed only five vehicles, essentially functioning as subcontractors, in certain regions. Due to intense competition and limited profit margins, he and his brother decided to relocate to Germany. He likened Germany to the eastern region of Türkiye, highlighting the ample market opportunities and reduced competition. He stated, *"I came here and partnered with my brother in this industry. Germany is like the East of Türkiye. It offers a more comfortable environment with a sizable market and fewer competitors. Here, you can expand your operations as much as you desire, but it's imperative to deliver high-quality service"*. G5 underlined the significance of the competitive landscape (Code 9) and emphasized that Germany, due to its vast size, offered a relatively moderate level of competition.

G1 remarked that the idea of establishing a partnership was spontaneous (Code 10). They decided to establish it with a friend while talking about what they could and could not do. He also said that a feasibility study was done beforehand, so the partnership decision developed spontaneously. Özpeynirci (2001: 1-17) determined that the feasibility study, which is prepared realistically before deciding, removes most of the current uncertainty and facilitates decision-making.

G9 opted for a limited partnership primarily as a means to safeguard his rights and interests (Code 11). In Germany, the emphasis on quality pervades every service, and companies are held responsible for ensuring it. He explained this dynamic, saying, *"Meeting the expectations of service recipients in terms of quality is essential in Germany. Failure to do*

*so can result in substantial penalties... As the owner and manager of the limited liability company, I am its driving force. However, the limited liability company is considered a distinct entity. When individual sales are made, I conduct the transactions. However, when sales are conducted through the limited company, even if it is my own, the company bears the responsibility".* In essence, they established a limited liability company, viewed as a separate legal entity, to safeguard their individual rights and interests.

When the reasons for the establishing the partnership are examined, it is noteworthy that the participants in Türkiye and Germany show similarities in terms of being a family business, lack of capital, working in a job they did not like before, combining different features and the difficulty of doing the job alone. Partnership with close acquaintances and entrepreneurial partnership codes were formed only by what the participants in Türkiye told. The participants in Germany, on the other hand, have formed a partnership with a spontaneous decision to be protected against the customer due to the competition in the sector, unlike the participants in Türkiye.

#### 4.3. Perception of the Partnership Constitution (Contract) and Assignment of Responsibilities

It is important to have a partnership agreement (partnership constitution) other than the corporate charter to support the sustainability of the partnership. This agreement should contain clauses that will enable to deal with conflicts and problems that may arise more quickly and easily, and even prevent both partners from being victimized when the partnership is dissolved or one of the partners leaves the partnership (Sunar, 2011: 139). By making agreements, the distribution of duties can be clarified in the company and enable the partners to declare their responsibilities both to each other and to the employees. In Table 7, six codes were formed under the theme of partners' perception of contract and the assignment of responsibilities. As can be seen in Figure 3, two of those codes are grouped under 'partnership contract' category, and four of them take place in the second category named as 'assignment of tasks and responsibilities between partners'.

Figure 3: Categories and Codes in Theme 3

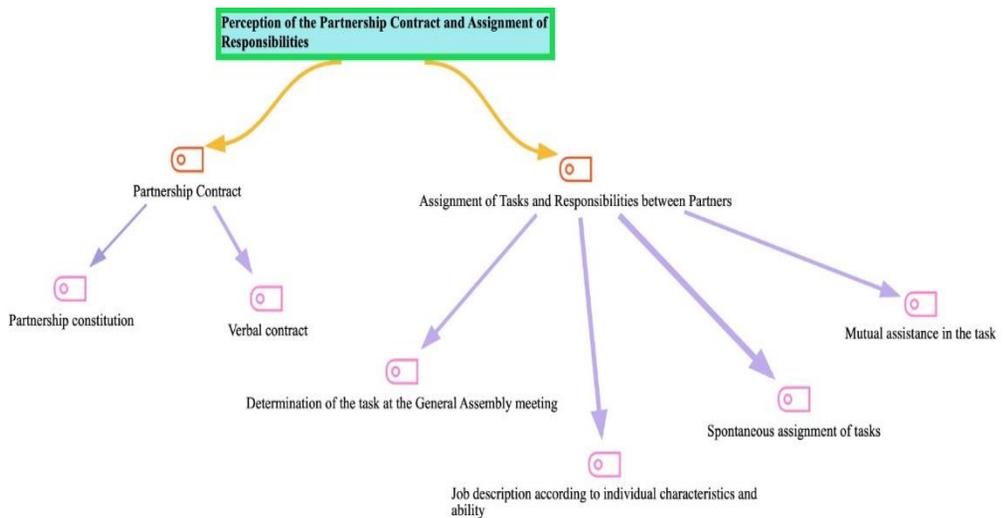


Table 7: Theme 3- Perception of the Partnership Contract and Assignment of Responsibilities

Theme	Categories	Codes	Participants
Perception of the Partnership Contract and Assignment of Responsibilities	Partnership Contract	1. Partnership constitution	T2, G2, G5, G7, G8, G9
		2. Verbal contract	T4, T5, T9, G1, G8, G10
	Assignment of tasks and responsibilities between partners	3. Determination of the task at the General Assembly meeting	T1
		4. Job description according to individual characteristics and ability	T1, T2, G3, G4, G6, G8, G9
		5. Spontaneous assignment of tasks	T7
		6. Mutual assistance in the task	G1

Another name for the partnership agreement, which is made outside of the foundation agreement, is the partnership charter or the partnership constitution. John Lewis states that the partnership constitution, which started with the first writing of the original rules of the Partnership in 1954 and became a concept that is also covered in the literature, is “at the heart of the organization” (Cathcart, 2006: 202). With the partnership constitution, the sharing of all information between the partners is based on to develop their skills and abilities (Sammour et al., 2020: 119), and limits and roles are defined to manage the partnership (Russon et al., 2021: 2).

In the interviews, only T2 from Türkiye said that they had a partnership constitution. According to him, the partnership constitution should be well prepared. The reason for this is that while there is no problem in the articles in the contract, it is possible to experience problems in matters that have been overlooked to be included in the contract. In Sunar's research (2011: 135), it was concluded that a contract (partnership constitutions) other than the official articles of association (corporation's charter) is generally not formed, and this negligence causes many problems for the partnership and for the partners. On the other hand, in the interviews conducted in Germany, four participants stated that they had partnership constitutions, and one participant stated that they had it in their previous partnership, but they did not create a partnership constitution in their current one (Code 1). G5 discussed the necessity of a partnership constitution, stating, “*The constitution is a requirement in our line of work. Initially, it wasn't in place, but you develop it as you gain experience*”. In contrast, G7 mentioned their prior experience in a partnership involving five people where they meticulously crafted a comprehensive legal document through discussions and voting among all partners. However, in their current partnership with just two individuals, they found no need for such a constitution, as everyone already had clearly defined responsibilities. G9, who had experience in establishing companies both in Türkiye and Germany, emphasized the substantial differences in legal regulations between the two countries. He underscored that Turkish and German laws were fundamentally distinct and incomparable. G9 further noted that the process of establishing a company in Germany was notably more professional and thorough, with government agencies scrutinizing each document “*one by one as if they were conducting an X-ray examination*”.

Three participants from Türkiye (T4, T5, T9) and three from Germany (G1, G8, G10) revealed that their partnership agreements were established verbally. T4 described this practice, stating, “*We didn't possess any written documents, but we had a deep bond based on the promises we made to each other*”. T5 echoed this sentiment, saying, “*We didn't outline a formal partnership constitution; we simply had a verbal agreement among ourselves*”.

Similarly, G1 explained, *“Our constitution isn't documented in writing; we established it through verbal agreements”*. G10 also emphasized the absence of a written partnership agreement, stating, *“We don't possess a formal partnership agreement; instead, we rely on a promise made among ourselves”* (Code 2).

The job descriptions and task sharing of the partners are also determined in the partnership agreements. Çağlak (2020: 42) states that the determination and fulfillment of duties in partnerships is a problematic area, even freedom is limited in partnerships. If it is not fully defined who will do what and in which field and what his duties are in partnerships, each partner gets involved in every field, and this causes big problems in partnerships. T1 stated that they determined their tasks by brainstorming on which subjects the partners could be competent in, at the general assembly (Code 3). Two participants from Türkiye (T1, T2) and five from Germany (G3, G4, G6, G8, G9) indicated that the distribution of tasks among the partners was based on their individual characteristics and abilities (Code 4). T2 thought that partners complemented each other since some of them had good social relations, others had the ability to run the business efficiently, and some had marketing skills.

All participants from Germany unanimously reported that their job descriptions within the partnerships were well-defined, ensuring clarity of roles and responsibilities. G3 elaborated on this, explaining, *“Our responsibilities were distinctly outlined: he took charge of production, while I managed customer relations”*. G4, on the other hand, discussed the division of labor between himself and his brother, stating, *“My brother has a background in banking, while I work in the construction industry. Consequently, I handled construction-related tasks, while he oversaw overall management and finance”*. G6 highlighted the diversity of abilities within their partnership, stating, *“Each of us possesses unique talents and strengths. I excel in interpersonal skills and sales, while my partner's strengths lie in a more global and political perspective”*. G8, while discussing the allocation of tasks, explained, *“My uncle assumes responsibility for operations, which often require him to be more active outside the office. I, on the other hand, handle bureaucratic tasks”*. Additionally, the German participants emphasized that they refrain from interfering in each other's areas of responsibility unless problems arise or deficiencies occur, such as when one partner is indisposed.

Participants from Türkiye, with the exception of T1 and T2, generally did not provide explicit job descriptions for partners within their companies. In the workplaces where T6 and T7 were employed, task distribution happened more organically. T6 described this situation, stating, *“We arrange our responsibilities among ourselves... everyone takes on a variety of tasks”*. Likewise, T7 emphasized that the allocation of tasks was relatively spontaneous and that partners did not have predefined job descriptions (Code 5).

In interviews conducted in Germany, the final code that emerged within the theme of “Partners' Perception of Contract and Job Descriptions” is the idea that partners support each other in the process of carrying out their responsibilities (Code 6). G1 articulated this concept by stating, *“We all provide support in our respective roles, not limiting ourselves to just our own tasks. We have a comprehensive understanding of each other's areas of responsibility, allowing us to compensate for any shortcomings collectively”*.

As a result of the analysis of the sixth and seventh research questions, the theme of the partners' perception of contract and job descriptions was formed. The most similarity of the partners in Germany and Türkiye was that they were making a verbal contract. While the partnership constitution, which is very important in the sustainability of partnerships, was

included in the statement of only one participant from Türkiye, five participants from Germany have created a partnership constitution. In the continuity of the partnership, it is an important issue that should be determined by the partnership agreement that the partners share their duties and create their job descriptions. Half of the participants in Germany stated that job descriptions were made by taking individual characteristics and abilities into account, while only two participants from Türkiye agreed on this.

## 5. Discussion and Conclusions

There are numerous studies in the literature conducted on partnerships (Kogut, 1988; Hawkins, 1999; Sakakibara, 2002; Beamish and Lupton, 2009; Omidvar et al., 2017; Leonard et al., 2020; Goyal and Dubey, 2022; Tagoe, 2022). However, it is also important to examine the partnership perceptions of company partners in understanding the reasons for the establishment and termination of partnerships between companies. Currently, no study has been found that examines the similarities and differences between the partnership perceptions of Turkish business partners in Türkiye and in Germany. It is thought that this study will contribute to the literature as it focused on the partnership perceptions, the reasons for the establishment of partnership, and the differences and similarities between partnerships established in Türkiye and Germany.

The findings of the research were examined under three main themes as “distribution of shares and decision-making in partnerships”, “reasons for establishing the partnerships” and “the perception of the partnership constitution and job descriptions”. According to the first theme, three of the participants in Türkiye and four in Germany are in family partnership. Participants in family partnerships in Türkiye could not express their share of profit with a clear ratio by stating that this situation stemmed from being a family partnership. According to Stewart (2003: 386), the line of descent overrides economic logic in family companies in some cultures. In particular, financial management is dominated by the family elder, who is the founder of the company. However, the presence of family elders in the company strengthens the belief of other members of the family in the company, ensures the establishment of stronger ties and reduces relationship conflict (Ensley and Pearson, 2005: 279). The participants of the family partnership in Germany, on the other hand, are aware of their own profit share rate and can say it clearly. In addition, one of the most important differences observed between the participants in Türkiye and Germany was related to the question asked about how much share is left for investment from the profit to the enterprise. Only T4 stated that first shares were allocated for investment in the company and then the shareholders received their dividends, while the other participants in Türkiye did not mention the dividend allocated for the company. On the other hand, each of the participants in Germany was able to say the profit share allocated for the company by giving a percentage. An interesting code in this theme is that one of the partners manipulates the other partner in the company during the decision-making process in partnerships. This code was formed by the statements of two participants in Germany. Manipulation made by the media and social media for commercial purposes, by politicians for political purposes and with a rhetorical discourse to influence the decisions of individuals is also made among the addressees of the decision in the decision-making process in businesses (Çelikten et al., 2019: 588).

It is noteworthy that the participants in Türkiye and Germany have similarities in the second theme of the research, including being a family business, lack of capital, working in a job they did not like before, the synergy of different features and the difficulty of doing the

job alone as the reasons for establishing the partnership. Similar to these results, Erdil (1994: 106) concluded that the gathering of partners with complementary resources creates synergetic power and serves to grow. In the study of Sunar (2011: 109), the existence of family partnership is expressed as a compulsory partnership for some partners of the company. One of the remarkable results in this study, which was not mentioned in previous studies, is that the lack of capital and the difficulty of doing the work alone were stated by the participants in both Germany and Türkiye as reasons for establishing partnerships. Unlike partnerships in Germany, entrepreneurial partnerships and partnerships with close acquaintances have come to the fore in partnerships in Türkiye. Social networks in places such as neighborhood, school and workplace are effective in establishing business partnerships (Halis and Şenkal, 2009: 82-83).

The third theme of the research is the perception of the partnership contract and the determination of the tasks. When the answers given by the participants in Türkiye are examined, it is seen that only the company of the T2 participant has a partnership constitution that regulates the relationship systems apart from the official founding agreement. According to the statements of the participants in Germany, there are partnership constitutions in the companies of five participants. Similarly, in the research conducted by Sunar (2022: 109), it was stated that the partnership constitution was made to distribute the duties in the company and to solve the problems that may arise in this regard. Three participants in Türkiye and three in Germany stated that they have a verbal contract (contract of heart) with their partners. Dent (2006: 2-3) and Eroпов (2016: 13) state in their studies that mutual volunteering is the basic element in establishing partnerships.

Two of the participants in Türkiye and five in Germany stated that the distribution of tasks is made according to individual characteristics and abilities. Job descriptions and the distribution of tasks of partners in Germany are considered more important than partnerships in Türkiye. For this reason, each partner from Germany knows how to do their own tasks, and they also have enough knowledge about the other partners'. However, unless there is an essential situation, they do not interfere with each other's duties. The most significant difference between the partnerships established in Türkiye and Germany is expressed in the legal system related to the partnership. Compared to Türkiye, it is understood that there is a perception on the legal system in Germany is quite broad and comprehensive and has a state supervision.

The first of the limitations of the research is the desire of some participants to cut the interviews short, since the study was carried out during the pandemic period. This is why some interviews take 12 minutes while others take 40 minutes. The varying length of interviews in the research can primarily be attributed to participants' divergent levels of experience and understanding regarding partnerships. In addition, during the interviews carried out in Türkiye, there was a noticeable discomfort among participants regarding the recording process. This unease can be traced back to the participants' heightened anxiety, partly influenced by political circumstances. Another limitation of the study is that the subject of partnership has a very wide scope as it considers both the historical process and the existing literature. The extent of the partnership phenomenon and its insufficiency in the literature; It does not provide a clear enough perspective in determining the dimensions of the partnership, establishing the scope, and delineating the boundaries. This situation created difficulties in forming the interview questions and clarifying the subject during the interviews.

Another limitation is related to the coding process. Although confirmation was sought from the participants regarding the groupings made while evaluating the findings, the participants did not accept a second interview due to time constraints.

This study is a prelude to the first exploration of the similarities and differences in the activities and practices of Turkish entrepreneurs in Türkiye and Germany regarding partnerships. By examining successful entrepreneurship practices worldwide, including partnership structures, decision-making styles, reasons for establishing partnerships, and perspectives on partnerships, we aim to contribute to the literature on this subject and provide insights to potential entrepreneurs.

In summarizing the managerial and organizational implications of the study, several notable findings emerge:

**Profit Distribution:** Across various sectors, particularly among partnerships established as limited liability companies, profit distribution was notably similar. It was observed that shares directly correlated with the investment made in the company.

**Decision-Making:** A significant similarity existed in the influence of family members on decision-making. Notably, 25% of participants indicated that the elder family member had a substantial say in decision-making. This phenomenon is a reflection of the traditional Turkish family structure.

**Wage Workers and Lack of Clarity:** In Türkiye, 33% of respondents who were family members worked for weekly wages without clear knowledge of their share in the partnership. This lack of transparency stems from an avoidance of discussing financial matters within the family.

**Reasons for Partnership:** The primary reasons cited for forming partnerships were having an existing family business, a desire to collaborate with close relatives, and the lack of capital.

**Verbal Agreements:** A noteworthy observation was that 30% of participants reported that partnership agreements were made verbally, a trend consistent between partnerships in Türkiye and Germany.

In conclusion, the study reveals that the enterprises under examination have not yet reached the institutionalization stage and lack a professional management approach. Regardless of their location, these family businesses face common challenges until they reach a certain size, as evidenced in this study.

It is expected that this research will bring new perspectives to researchers who will work on partnership in the future. The partnership is a subject open to examination in the context of legal systems, political understanding, differences in culture and education levels, gender, capital, and company sizes in different regions. In this study, the qualitative research method was used by interviewing. In addition to this method, doing document analysis of the company's founding agreements and partnership agreements and conducting a survey may be suggested to those who will make research on partnership in the future. The use of different research techniques or the use of mixed techniques will provide a deeper analysis of the partnership phenomenon and the knowledge and perceptions of the partners.

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