



# iibf

İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ DERGİSİ

ESKİŞEHİR OSMANGAZI UNIVERSITY  
JOURNAL OF ECONOMICS AND  
ADMINISTRATIVE SCIENCES

**CİLT / VOL: 6 SAYI / NO: 1**  
**NİSAN/ APRIL 2011**  
**ISSN 1306-6730**