



# iibf

İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ DERGİSİ

ESKİŞEHİR OSMANGAZI UNIVERSITY  
JOURNAL OF ECONOMICS AND  
ADMINISTRATIVE SCIENCES

**CİLT / VOL: 11 SAYI / NO: 1**  
**NİSAN / APRIL 2016**  
**ISSN 1306-6730**