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THE RELATION BETWEEN ENVIRONMENTAL ETHICS AND CORPORATE GOVERNANCE IN TOURISM ORGANIZATIONS AND A MODEL PROPOSAL

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Abstract

Environmental ethics, a research area of applied ethics, is a set of principles to guide human interactions with the earth. For tourism organizations, environmental ethics mean that the organizations should set all the relations with physical and human environmental elements within the framework of ethic

principles, and should undertake all the responsibility for the whole environmental values like nature, history, culture, etc. However, corporate governance, which has appeared recently as a very important administrative approach for private and public sectors, gives the responsibility concurrently to both parties who serve and are served, who administer and are administered. It gives both parties the right to express their ideas, enabling administrative participation to a concrete degree. Corporate governance can generally be defined as process and structure orienting political and socio-economic relations of a participant in a clear and accountable way, and an ethic approach of administration.

The aim of this study is to bring out how to benefit from corporate governance in setting environmental ethics in tourism organizations and also point out to different implementations of corporate governance. In this framework, primarily the concepts of environmental ethics and corporate governance have been examined in general, and afterwards a model of how environmental ethics can be formed from a corporate governance point of view has been developed.

Key words: *Environmental ethics, Corporate governance, Corporate environmental ethics model*

1. INTRODUCTION

The importance of human responsibility in regard to environment has gradually been increasing, resulting in an enlarged concern for science of ethics. Environmental ethics is a sub-research area interrogating how and why a human being should take into consideration the environmental matters during activites realized throughout his lifetime. The studies carried out in this respect have great importance in relation to organizational activities. In order to reach the objectives, organizations should realize their responsibility to evaluate the effects of their activities on environmental elements. Corporate governance, in this respect, confronts us as an important tool organizations can benefit from. Corporate governance states that all stakeholders of the organization should have a right to be represented on management, where communications, mainly transparency play a major role, and can at the same time contribute to establish an ethical view point in the organization.

A major part of social responsibility of a tourism organization is set by the sensitive attitude and behaviour for environmental ethics in activities carried out. At this point, the environmental ethics programs initiated under the leadership of board of directors will contribute greatly. No concessions shold be made from the main principles of corporate governance such as responsibility, accountability, transparency, public briefing, and equality in the planning, excution and continuity

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phases of these programs.

The aim of this study is to bring out the benefits of corporate governance in establishing environmental ethics in tourism organizations, and also to point out to different implementations of corporate governance. Within this framework, the concepts of environmental ethics and corporate governance have been examined thoroughly and a model in line with forming environmental ethics with a view point of corporate governance has been developed.

2. THE CONCEPT OF ENVIRONMENTAL ETHICS

Considering environmental problems as a problem of ethics has exposed 'environmental ethics' which is a branch of applied ethics on on basis of environmental responsibility [1].

The roots of environmental ethics go as far back to antique Grek philosophers. Human idea of 'living fit to nature' by taking nature into consideration has existed since the very first days of humanity. With the increasing importance of environmental problems, environmental actions have both varied in respect to intellectual priorities as well as increase in numbers. The booming environmentalist actions and research programs during 1970's have brought upon the 'environmental problems' to the agenda of the humanity (Firat. 2003:134).

Environmental ethics or environmental philosophy considers the ethical relationship between human beings and the natural environment. Environmental ethics is the discipline that studies the moral relationship of human beings to, and also the value and moral status of, the environment and its nonhuman contents [2]. With a similar definition, environmental ethics is a branch of philosophy mostly comprising systematical examination and evaluation of environmentalist normative judgement. Considering above definitions, environmental ethics assume that moral rule direct or are supposed to direct human being's behaviour to the natural world (Des Jardins, 2006,46, 526).

Environmental ethics exert influence on a large range of disciplines including law, sociology, theology, economics and geography [3].

Environmental ethics is a proper but a sub-section of environmental philosophy which includes environmental aesthetics, environmental theology and indeed all the branches of philosophical investigation (e.g. epistemology, metaphysics, philosophy of science, etc.) [3].

The insufficiency of the dominating ethical traditions in solving environmental disputes has brought up the requirement of developing different theories in this respect. The theories of environmental ethics specify moral rules that manage human behaviour against the natural world, responsibility ranges of human beings

and explains why and how these responsibilities are justified (Des Jardins 2006:46, 205). These theories may be examined under three main groups as anthropocentric, biocentric and ecocentric.

- Anthropocentric Ethics (Human-centered): The traditional philosophy of the west does not accept direct reelationship between human beings and natural environment. According to most the ethical theories pertaining to this tradition, only human beings are worth receiving ethical concern. There with, this type of ethical theory is anthropocentric (Des Jardins, 2006:198).

In the case of making future generations subject of our ethical responsibility, an extension anthropocentric ethics arises. The reason for this approach being anthropocentric is due to reference to only human beings from ethical point of view, however expanding the area of responsibility to include the unborn. This expansion requires us to ask questions concerning not only ethics but epistemology and metaphysics as well (Des Jardins, 2006:47).

Thus, when a decision is to be made regarding environment, the human being who is expected to behave ethically, should ask the as to its impact on human beings. According to these view points, environmental ethics is 'human-centered' and 'result focused' ethic. *Environmental right or wrong depends on the result borne from human point of view* (Des Jardins, 2006:199).

- Biocentric Ethics: According to biocentric environmental ethics, humans have moral worth but only as one of the species among many living things that also have moral standing. The grizzly bear's right to sufficient domain for sustaining life and reproduction has as much moral weight (if not more) as logging company's desire to make a profit in that domain. Even if maintaining the grizzly bear's habitat means some humans must live in somewhat less spacious homes, the loss of human utility by no means cancels the animal's moral claim to the forest. In short, animals have rights. Which animals have moral standing and whether plants do as well remain matters of dispute among biocentric theorists (Barkdull, 2000:361-362).

-Ecocentric Ethics: According to ecocentric theory, the important point is that the ecosystem is processed healthily. The value of entities that make up the ecosystem -e.g. species of animals and plants-, is proportional to their contribution to the system (Tont 1997:53-54). This theory accepts human responsibility for groups of existence (or relations between them) rather than the entities forming the integrity. For example, according to this theory, environmental ethics may allow hunting of selected specific species of animals provided that there is no danger of population exhaustion (Des Jardins, 2006:48). Aldo Leopold (1887-1948), who is the first one to apply ecological findings to environmental ethics, defines as the main rule of his philosophy, 'if something preserves the integrity, stability and beauty of biotic society, then it's definitely the right (valuable)'. Leopold's conception of good embraces people, policies, and values that promote an ideal state the 'integrity,

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stability and beauty of binethic systems (Shaw 2001:55, Barkdull 2000:361-362).

Each of these approaches suggests the need for change in the management of tourism organizations. Anthropocentric environmental ethics generally calls for more environmental protection than we now undertake; current unsustainable resource use patterns and conversion of land to agricultural or urban uses mean that existing practices do more harm to humans than good, especially when future generations are considered. Still, many observers find anthropocentric environmental ethics unsatisfactory because it appears not to recognize other creatures' inherent right to share the planet and considers only their value to human beings. Biocentric environmental ethics also implies considerable economical reform. But, this theory expands the moral realm beyond humans and hence implies greater moral obligations than anthropocentric ethics. Ecocentric ethics implies the strongest critique of current practices. Disrupting the ecological cycle or the evolutionary process is morally unacceptable (Barkdull, 2000: 361-362).

As can be seen from above explanation of environmental ethics, theories point out to various susceptibilities. On the other hand, at present all organizations in private and public sectors should bring forward environmental consciousness and susceptibility as a part of their social responsibility and evaluate these theories from an organizational point of view. The organizations serving in the tourism sector should even behave more susceptibly regarding environmental matters. The basic reason for that is environmental elements play a vital role as an input in operational values of the the tourism organizations as well as power of influence of the organization on these elements.

On the other hand, the adoption of one of above mentioned environmental ethics theories as a reference in management from ethical view point would differ according to conditions of that organization. These conditions in macro levels would be: economical, political, legal, technological, international, etc, and in micro levels would be: objectives, wishes, expectations, executional power of of the stakeholders of the organization as well as activity range and geographical environment. The important point is that the tourism organizations must have a certain level of consciousness to enable them to approach environmental problems with area ethical anxiety and susceptibility and the for having an organizational structure and operations. This efficient structure and it operations can be maintained by paying close attention to stakeholders and mainly the society's requirements, wishes and expectations together with the cooperation and the support of all sectors. In this framework, the corporate governance, which has become increasingly important in the recent years, will have major contributions in establishing environmental ethics in tourism organizations.

3. CORPORATE GOVERNANCE

Corporate governance has become one of the most debatable topics in management literature in the recent years. Today the globalization affecting all the countries of the world, information technology, economical and political liberalization, foreing investments, digitalized economies plus a lot of other developments have necessitated to define the changing relations between the managing and the managed. The concepts of productivity, accountability, participation, activity have become undeniable principles from management point of view of the organizations in private and public sectors. In general, it is accepted that these principles, would only be realized in harmony with each other, by means of 'corporate governance' (Palabıyık, 2004: 64).

Corporate governance, in the vastest sense, is organizing the management of any organization formed by people to serve specific objectives, focusing on the mutual interest of the stakeholders (Metiner, 2006:8-9). Corporate governance is a concept that gives accountability to both serving and being served, managing and being managed at the same time, a right to have a word for both parties, enables participation to a certain extent and handles social and economical structures in this sense (Gündoğan, 2002:3). In other words, concept of of corporate governance expresses transformation from a relation of one party managing the other, to an integrity of relations where mutual interactions take place (Baraz, 2004: 764).

Definitions of corporate governance abound: accountability is a key element. Keasey and Wright (1997) commented: 'There is considerable debate about what actually constitutes corporate governance, but its key elements concern the enhancement of corporate performance via the supervision, or monitoring of management performance and ensuring the accountability of management to shareholders and other stakeholders' (Spira, 2002: 3).

According to OECD corporate governence is defined as a system orientating and controlling the operations, and in fact, includes a category of procedures and rules for making corporate decisions, involving rights and accountability between the members of that corporate, ie, management, board of directors, managers, shareholders and/or other beneficiary groups (Gürbüz & Erginean, 2004: 5-6; Özdemir, 2004: 740).

Corporate governance is the system by which business corporations are directed and controlled. The corporate governance structure specifies the distribution of rights and responsibilities among different participants in the corporation, such as, the board, managers, shareholders and other stakeholders, and spells out the rules and procedures for making decisions on corporate affairs. By doing this, it also provides the structure through which the company objectives are set and the means of attaining those objectives and monitoring performance [4].

One of the key elements in corporate governance understanding is "stakeholders". Stakeholders are persons and/or associations who are directly or indirectly in relation with organizations and who get positive or negative outwardness from the organizational activities. Stakeholders, in broadest sense comprise: owners of the organization, managers, board of directors, shareholders, instutional investors, foreign shareholders, employees, customers, competitors, suppliers, society and the state (Aktan, 2007).

When the total definitions regarding corporate governance theory are examined, it is seen that the common issue that writers and instutions agree upon in general is that: inspection and guidance of top managerial level and the groups that claim to have a right on the organization have full relations integrated with the top management (Baraz, 2004: 764). Actually, corporate governance is not a completely new model or a trend, but an attempt to bring forward some elements of the management concept to ensure variationd in the approach to problems. Actorwise, the three dimensions of corporate governance are: the state, the private sectorand the civil society, each having an individual part. In summary, corporate governance is related to management and inspection of organizations and the supervision of the interest of their stakeholders (Özdemir, 2004: 740).

According to Gaudin (2002) the major elements of a good corporate governance are (Tacar, 2005):

− To provide security to all stakeholders of the organization and to ever respect the superiority of the law;

− To ensure that all organizational expenses are made in protection the benefits and rights of all stakeholders and to provide just distribution of resources among stakeholders;

− Organizational management team to account for business carried out, including financial and technical evaluations;

− To provide simple entry into organizational information as well as transparency.

In spite of the fact that corporate governance theories have been practiced by Europe, USD and Japan since 19th century, the concept has started to be applied vastly in 1980's. On the other hand, the historical basis for research of this concept migh has been caused by the petrol crises experienced in 1973. Problems of extensive expenditure of the state, high inflation rates etc. have strenthened the need for restructuring public managements. In the first instance, measures were taken to minimize state to a certain extent, reorganize administrative mechanisms. However, more recently, debates on participation, civil society group formation in line with citizen requests and models that are sensitive to external environment have been intensified (Gürbüz & Ergincan, 2004: 5; Gündoğan, 2002: 4).

During 1990's corporate governance concept settled into the agenda of personel, institutional investors, shareholders, managers and financial markets and sectors. On the other hand, the crisis experience in the far east in 1997 and subsequently spread throughout all countries of the world has had an impact on the popularity of corporate governance. David Hurst (2000) has stated in his book titled 'Crisis and Renovation' that crisis is a useful process enabling companies to give a shake-up to themselves and start renovating. This last crisis emerged the importance of 'corporate governance' implementations. As a result of the crisis of scandals in 2002 experienced by giant companies like Enron-WorldCom, law of Sarbanes-Oxley was put into force, to ensure enhancement of corporate governance implementations in the country (Kula, 2006: 12; Baraz, 2004: 764). Similarly, Germany has legalized corporate governance principles to ensure its application. Japan has reviewed the law of companies and revised it completely. Russia has announced the principles of corporate governance to public (Baraz, 2004: 764).

'The International Corporate Governance Network' established in 1995 in the USA by mainly institutional investors, big companies, financial contractors, and university representatives, have had a great impact on the emerging of corporate governance principles. This establishment has determined the 'principles of corporate governance' to be followed by organizations, to develop competitive units to obtain effective cash flow and protect fund owners. These principles were adopted by 29 member countries to OECD under the heading 'OECD the Principles of Corporate Governance' (Baraz, 2004: 765; Palabıyık, 2004: 67-68; Gündoğan, 2002: 5-6; Özdemir, 2004: 741; Aktan, 2007; Ergüden, 2004; Witherell, 2002:9):

- **Corporate Responsibility/Accountability**: The term "corporate responsibility" refers to the actions taken by organizations in response to such expectations in order to enhance the mutually dependent relationship between organization and societies. Shareholders, in fact, expect their organizations to meet society's demands, consistent with maximising the value of the organization. Indeed, experience has shown that organizations that do so are generally the best performers in the long run. The challenge of meeting these expectations has become more complex in today's global economy, with organizations typically operating in a number of legal, regulatory, cultural and business environments. Globalisation's benefits are well documented, but it has raised legitimate public concerns, several of which have been directed at multinational enterprises as agents of the globalisation process. Multinational enterprises sometimes are perceived as taking the money and running, not doing enough to build up local economies, and so on. They are accused of being party -in many cases, inadvertently- to serious problems such as corruption of public officials, human rights and labour rights abuses and environmental damage. Organizations have to address such concerns

when they arise. In fact, apart from ethical considerations and the law, their host-country market valuations would suffer if they ignored them.

-Disclosure and Transparency: The stakeholders of an organization require regular and reliable information regarding the management, financial, legal and environmental responsibility status of the organization. This information should be available and submitted on time, in true, complete, understandable and analyzeable format with a low cost. An informative policy including environmental matters to be organized and disclosed to stakeholders. In this respect, the extent of environmental information to be determined as to format, frequency and tools (Okan, 2006:5).

-Equality: Principles of equality express equal treatment to all organizational stakeholders and also hindering of any probable disputes on interest. Equality means that ideas of all sides regarding the future of the company should be evaluated properly. In other words, in making management decisions, not only the stakeholders but all sides who may in long term assist increase profitability and in strong existence of the company should be taken into consideration and consulted (Nihayet, 2006:7-8).

4. FORMATION OF ENVIRONMENTAL ETHICS PROGRAM BASED ON CORPORATE GOVERNANCE IN TOURISM ORGANIZATIONS

Today like all organizations that include environmental dimension within their social responsibility area, the subjects of environmental management and ethics will emerge with greater importance in the said organizations. Therefore, it is needless to say that all stakeholders should be taken into consideration and refers to corporate governance principles when achieving this target. To form an evironmental ethics program based on corporate can be processed with steps listed here below:

4.1. Board of Directors will undertake an active role on the subject of environmental ethics

The board should fulfil certain key functions about forming of environmental ethics programmes; include (Connock ve Johns, 1995:200-221):

- Board of directors to decide and to act in line with environmental ethics and disclose it to all organizational stakeholders. In other words, elaborate and emphasize ethical sensitivity.

- Will form or assist form and environmental ethics committee that would dicetly report to the Board.

- Will evaluate the present situation of environmental management via environmental ethics committee.

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- Will ensure that objectives of mission, vision, strategy are in line with environmental ethics.

- Will ensure that organizational strategy on environmental management is brought to life with an ethical dimension and transformation into shared assets.

- Will present a model of environmental management applications, and will actively take part in its application.

- Will enable to form a system that will measure and evaluate the performance of the organization ethicalwise.

- Will form a mechanism to include stakeholders in management process and to encourage participation.

- At the same time, acceptance and spreading of ethical behaviour could be realized by an efficient leadership. Environmental management within an organization may only be achieved by active leadership. In this respect, the application of ethical rules environmentally and it acceptance by the stakeholders is mainly the duty of board of directors followed by other managers of the organization. In the scope of corporate governance, the management is responsible not only to employees, but to all the organization's stakeholders.

4.2. Forming the environmental ethics committee

The board of directors will form an environmental ethics committee directly reporting to the board, to ensure realization of an appropriate structure and operation of environmental ethics. The board of directors will determine the basic activity line and authority limits of the committee within the set targets and strategy of the organization. If a formerly established ethical committee already existed the best result will be obtained by operating both committees in coordination at same time.

Environmental ethics committee will ensure that all environmental activities of the organization are carried out with a high sense of ethical behaviour and anxiety, proper application and in continuity. It may be feasible to include top management, board members, stakeholders, employees, union members, credit suppliers in the committee of environmental ethic (Gürlek & Gürol 1993:198). The main duties of the committee:

- Set up principles regarding environmental ethics and inform the stakeholders accordingly;

- To ensure that the environmental ethical principles are accepted and there with supported by all stakeholders;

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- To control if the environmental ethical principles are conformed with;

- To constantly review the environmental ethical principles, carry out research programs as well as checking the validity and updating;

- To evaluate full environmental activities and their implementation from ethics point of view, and fulfill required arrangements accordingly;

- To establish a reward/punishment system to promote and widespread the ethical implementations regarding environment;

- To restructure the personnel performance evaluation system, enabling assessment of their ethical attitude for environment;

- To set aim and targets for environmental management and carry out measuring steps and evaluation means to establish if the targets are reached or not.

4.3. Analysis of the present situation of environmental management within the scope of environmental ethics

In this process it is essential to comprehend stakeholders' sensitivity and expectations for environmental ethics. To be able to achieve this, effective data collection mechanism are required -questionnaires, letters of complaint, specific group meeting etc.-. In this way, with the participation of stakeholders, the present situation should be established. Within this framework:

- Present and potential impacts of the business on environment should be found out and evaluated.

- Administrational, organizational, and operational structure of the organization should be analysed (activities, implementations, policies, programs, objectives and targets, organizational charts, job descriptions, job specifications, procedures, principles, beliefs and values ...)

- The environmental problems created in the organization in the past and the struggles to prevent them should be determined.

- Legal and instructive obligations which are in the practice in the area or branch of industry should be investigated and procedure implemented should be known.

On the other hand, the committee of ethics should take into consideration direction of stakeholders' specific focus points on environmental sensitivity. In this way, it will be simple to determine which environmental ethics concept should be the best guidance for the organization. These focus points are as follows (Rosa and Da Silva 2005:114):

1) Human values (human rights, respectibility, superiority);

2) Entity values (economy, income, market, benefits and costs);

3) Private property (non-interference, property rights, land owner rights);

4) Natural resources (production,consumption, management of resources);

5) Cultural values (aesthetic value, scientific value, inheritance);

6) Continuity (future generations, continuable develpment, continuable usage);

7) Responsibility (protection of nature, renovation, maintenance, management);

8) Living entities (animal rights/comfort, biological advantages, individual organisms);

9) Ecological values (Balance of ecosystem, ecological services);

10) Nature value (nature's rights, advantages, and integrity).

The above mentioned focus points are directly relevant to one or more before said environmental ethics theories. For example, if items 1 — 6 reflect highest sensitivity area of stakeholders, then the organization should adopt an anthropocentric policy. Item 8 is the only category excluding human entity, and if sensitivity is highest in this respect, then the organization should get biocentric ethics guidance. 10th category concerns nature's own value, and therewith includes all living entities. This is the only category reflecting value of all living entities; therefore if sensitivity is high in this category, then the organization should select action with an ecocentri point of view. On the other hand, items 4, 7 and 9 show sensitivity towards 3 different theories so that it is essential to find a mutual point of the three categories (Rosa and Da Silva 2005:115).

The data provided as a result of the analysis of present situation, realized with the participation of all stakeholders and also other information about environmental management, should be disclosed to all stakeholders in accordance with the principle 'disclosure and transparency'. The data should be true, adequate enough and comprehensive for everyone (Taş, 2006:64).

4.4. Evaluation of data obtained in view of present situation analysis on environmental management with a normative ethics dimension

In this step, the important thing from normative point of view is how the organization operates regarding environmental management and its effects on the organization stakeholders. In other words, it is the determination of how the strategical objectives aiming environmental management are designated, what activities are carried out by the management to achieve the targets, and what type of attitudes and conducts are exhibited. The data obtained from this determination should be defined as: 'true/false, good/bad' and the ethical principles should be

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determined accordingly. Ethical principles represent integrity of rules and regulations answering to questions as to how the activities on environmental management should be carried out, rules to be obeyed, and the format to be chosen (Bolat & Seymen 2003:12-13).

Views of the organization and the stakeholders regarding environmental management will have a considerable effect on the definitions in this respect. In other words, the ethical rules directing an organization regarding environment and the responsibility will accept the integrity of eco systems level in that respect should be handled differently in accordance with the environmental ethics theories. For example, organization acting with an anthropocentric view, will only seek advantages for human beings, in evaluating applications on environment with an ethical dimension. According to biocentric viewpoint, organization will seek benefits, rights, requirements for all living entities (Rosa & Da Silva 2005:112). On the other hand, according to ecocentric view points, the organization, balance and the attitudes which are not harmful for development of all living entities. Within this scope; a holiday village established in a bay is only right and good as long as it provides advantages to humans with an anthropocentric view point. However, according to biocentric viewpoint, this holiday village is wrong/bad if it's started harming the living entities of the surroundings, eg.carrettas. From ecocentric view point, there would be no inconvenience about constructing and operating a holiday village or more in that area, so long as the integrity and balance of the ecosystem is not disturbed.

4.5. Ensuring of comprehension of definitions right, wrong, good, bad for environmental management by organizations/stakeholders

All functions of the organization carry a structure in line with environmental ethics. A belief about this structure being the base element holding together all the vital elements of that organization should be implanted (Gürlok & Gürol 1993:198). The below mentioned steps should be taken in this direction (Petrick 1992 3-9; Vanasco 1994:12):

Determination of Code of Ethics Regarding Environmental Ethics: Environmental ethics committee will determine the code of ethics guiding the ethical implementations covering environmental management. These codes will show the organization stakeholders what /what not to be done, good/bad, right/wrong within the scope of environmental management. In a sense, these codes will draw parameters to handle present implementations, to structure properly, and apply ethically.

Training of Environmental Ethics: Environmental ethics committee will introduce training programs that will implant ethical principles between organization stakeholders.

Providing Effective Communication on Environmental Ethics: An effective communication mechanism to be used for ensuring the ethical attitude for environmental management can be developed within ethical principles between all the organization stakeholders. This means of communication should be developed so that it will include whole environment, exterior, interior of the organization. The topics regarding environmental ethics can be listed (Wells & Sprinks, 1996:30):

- Ethical principles and ethical programs implemented in scope of environmental management;

- The support of management team and board of directors of the organization to the program;

- Guidance for placing each stakeholder group in the program;

- Transmission of perceptions and reactions of stakeholders by method of reverse communication.

4.6. Implementation of environmental management at the dimension of environmental ethics

In this stage, the attitudes defined ethically from environment management view point, ie. the right/wrong, good/bad, relevant principles and various programs (training, performance, evaluation, communication, rewarding, penalizing etc.) are put into action. At this stage, effective leadership of environmental ethics committee, management of organization and board of directors are of vital importance.

4.7. Evaluation and constant review of implementations at environmental ethics dimension

This stage is primarily evaluating the prevailing implementations is ethics committee reporting to board of directors. At this point, to what extent set objectives and targets for environmental ethics have been met are determined, and if there is any deviation, it should be identified and measures should be taken for correcting the situation. All the data in this respect should be presented as a report and be informed to all stakeholders in view of the principle of 'Disclosure and Transparency'.

5. CONCLUSION

Tourism organizations' environmental responsibilities and the aspect of social sensitivity in this respect have been gaining importance day by day. Therefore, it is not possible for the existing organizations to be indifferent to developments in this sense. Environmental ethics is a subject frequently debated and researched in recent years as a sub-section under the science of ethics. This branch of ethics, which brings an ethical view point to environmental implementations, meticulously

inspects the role of human activity on environmental elements and identifies these elements completely. Environmental ethics, via theories presented, enable us to comprehend the elements consisting the environment, as well as guiding us in how to behave ethically. This situation is valid for the tourism organizations that are expected to adopt an increasing sense of sensitivityu and sensibility in paralel to their social responsibilities.

On the other hand, the insufficiency of the traditional management understanding forces the organizations into new research areas and the new concepts of organization and management are required more and more. Besides, the basic functions of management, participation, accountability, public briefing, disclosure and transparency, and equality principles which gain vitality from management point of view, give prior duty and responsibility to board of directors in the management of the organization. In managing stage, the stakeholders' views should be taken into account. With this aspect corporate governance can provide a management structure which is in complete agreement with ethical point of view.

When the literature regarding corporate governance is examined, it can be understood that this subject is limited to subtiles as, how to protect rights of stakeholders, more transparency of organizations's financial situation. In fact, as can be understood from objectives and principles, all private and public sector organizations and stakeholders regardless of their field of activity, can benefit from corporate governance in a greater sense. The objective of this study is to present a different aspect to the concerned literature. Tourism organizations that give priority to environmental sensitivity and always react with ethical anxiety in all their implementations regarding environment, can greatly benefit from corporate governance. A program model designated to simplify this is included in the study.

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