





Financial and Managerial Problems Experienced in the Private Education Sector During the Crisis Process in Turkey

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ABSTRACT

The study delves into the challenges facing the private education sector in Turkey due to the economic crisis triggered by the COVID-19 pandemic. Qualitative research methods, including content analysis, were employed. Data was gathered through semi-structured interviews with seven founders and seven managers from private educational institutions. In Turkey, private schools enroll 1,468,198 students, accounting for 20.2% of all educational institutions, with students representing 8.8% of the total student population. The private education sector employs 174,750 teachers. The COVID-19 pandemic resulted in the complete or partial closure of private schools in Turkey. These schools typically rely on parental contributions to cover costs, but parents faced financial difficulties, leading to crises in the sector. Despite attempts to shift to distance education, parents were dissatisfied. Unpaid fees caused financial turmoil, leading to teacher layoffs and staff reductions. Private schools in Turkey are seeking government support, understanding from parents, tax deductions, and changes in legislation to alleviate the financial burden and navigate the ongoing crisis.

Keywords:

Private education, Turkey, economic crisis, COVID-19, financial challenges, legislation changes, government support, stakeholder perspectives

1. Introduction

As of the beginning of 2020, the world has encountered an unprecedented health crisis in recent history. It was caused by a fatal virus that spread from China to all over the world with the effect of free movement and easy transportation opportunities created by globalization. The droplet-borne disease can be transmitted quickly and easily from person to person. For this reason, the social distance rule has been introduced in the first place among the measures to be taken against the disease (Ferguson, Cummings, Fraser, Cajka, Cooley, and Burke, 2006). The main purpose of social distance is to slow down the spreading rate of the pandemic and to gain time to manage the process (Özatay and Sak, 2020a; Özatay and Sak, 2020b). The application of social distance should be understood as a limited interaction between people (Ercan, Arman, Emiroğlu, Öztıp, and Yalçın, 2020; Kluwer, 2020).

The COVID-19 pandemic caused by the 2019 novel coronavirus (SARS-CoV-2) has spread rapidly in more than 189 countries across the world since December 2019 (Hopkins University, 2020). "As of early June 2020, approximately 6.5 million cases had been detected across the world, with over 380,000 deaths. The first case was reported in Turkey on March 11, reaching 165,000 cases by early-June 2020, out of which there have been more than 4,500 deaths" (Ministry of Health, Turkey and Hopkins University, 2020).

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The coronavirus may have had its greatest impact on educational activities in the social field. This is because schools are common living spaces. All educators have had to switch to distance education immediately (Karip, 2020). Most of them have never used distance education tools before, and their knowledge on this subject is limited (Çetinkaya Aydın, 2020; Shattuck, Dubins, and Zilberman, 2011). "While Turkey has had steady growth for two decades, recent shocks have affected the sustainability of its economic gains since the early 2000s. After the Global Financial Crisis in 2008-2009, growth has been increasingly fueled by credit growth and the accumulation of (mostly foreign exchange) private sector debt, together with a temporary stimulus policy. These led to declining productivity growth and macroeconomic imbalances in late 2017 and early 2018" (World Bank, 2020).

"The economic vulnerabilities that had accumulated over the past four years came to a peak in mid-2018. Hardening external economic conditions in mid-2018 profoundly affected the real and financial sectors. Corporations and banks both suffered due to high foreign exchange debt; annual inflation peaked at 25% in October 2018, the economy went into recession in the second half of 2018, and unemployment jumped from 10% in January 2018 to 14% in June 2019" (Worldbank, 2019a, 2019 b). "Unemployment among the youth is particularly high, having increased markedly from 19% in May 2018 to 25% in May 2019. Once more, average real wages declined by 2.6% between 2017 and 2018, though they had picked up prior to the COVID-19 pandemic as a result of adjustments to the minimum wage. Poorer households were most impacted, as many low-income workers are employed in construction and agriculture, the sectors that saw the biggest decline in jobs. Moreover, the long-term impact of the real wage effects is typically greater for the poorest households since they have limited coping mechanisms" (World Bank, 2020).

In the education sector, as a result of the COVID-19 pandemic, all schools and universities were closed on March 23. MoNE initiated distance education. In this process, two basic tools were used in distance education in Türkiye. These were EBA TV, which was established by the Ministry of National Education for student education, and web-based programs such as Zoom and Teams. EBA TV Turkey is an educational channel that is managed by the Ministry of National Education of Turkey and implements the official curriculum. Internet-based programs such as Zoom and Teams, on the other hand, are applications that require both electricity, a device, and an Internet network. Due to a lack of economic opportunities in some provinces of Turkey, power outages often experienced, and the cost of Internet access, many students could not use web-based programs (MoNE, 2021). "During the COVID-19 school closures, MoNE delivered distance education services through its online Digital Education System, EBA (Eğitim Bilişim Ağı). Teachers, students, and parents have access to the EBA learning environment and interface, which can be customized for student-specific learning, including a calendar, supportive publications, and library resources. The public school system is obliged to use EBA, while it is optional for private schools. The EBA includes more than 1,600 courses and 20,000 items of content (video, audio, documents, infographics, interactive content, etc.) for learning from preschool to 12th grade, including supportive materials for teachers, tests, and exams. The e-portfolio module tracks students' academic progress, coursework, social responsibility projects, certificates of accomplishments, teachers' remarks, and progress cards. Teachers can provide a customized online interactive learning environment by creating their virtual classrooms on EBA and uploading additional educational materials. For 11th and 12th grade students, a personalized learning environment can be established that covers learning goals, university entrance exams, etc. EBA also offers some modules for students to socialize through games and other team activities. To facilitate more extensive access to education, television is also being used through TRT-EBA TV channels" (Worldbank, 2020).

About 11 million people in Turkey have not used or could not use EBA TV. It is noteworthy that the provinces that have not used or could not use EBA TV are mostly in the Southeastern Anatolia Region, which is a disadvantaged region in terms of education (MoNE, 2021). In his research conducted in 2014, Yılmaz found that children in the socioeconomically weak segment of society could not benefit from education services as they should (Yılmaz, 2014). And it appears that this situation still continues.

As per the law, primary and secondary education in public schools in Turkey is compulsory and free of charge. There are also private education institutions that are established by private investors and charge tuition fees. In private education institutions, fees start at 1,000 Turkish liras for a year (137 USD according to the exchange rate of March 2, 2020) and can go up to 80 thousand Turkish liras (10,960 USD). This fee is fully covered by the parents. Although there are different options regarding this fee, services such as school buses, extra education,

meals and breakfast, school uniforms, and book fees are sometimes included or excluded. "Turkey aims to minimize the educational costs of school closures stemming from the COVID-19 outbreak. The "Learning Adjusted Years of Schooling (LAYS)" indicator, within the World Bank's Human Capital Index, shows that although the Turkish school system has been able to provide access to more than 12 years of education to its children and youth, this has only translated to 8.9 years of learning. In most recent international assessments (e.g., PISA 2018), Turkey had begun to improve this access-to-learning gap. However, the COVID-19 crisis threatens to erase these gains. Without the COVID-19-related short- and medium-term investments proposed by MoNE to face school closures and reopening, the access-learning gaps will worsen" (World Bank, 2020).

The school administration's plans, which were totally based on finance, were turned upside down. Schools have suffered serious economic losses. Some schools have had to lay off teachers. This has increased unemployment. The cooks responsible for preparing meals and breakfast and other staff who had no function in schools have been left unemployed. School bus drivers have been left idle. Publishers could not get the wages they should have. In summary, a complete economic and administrative chaos has occurred (ERG, 2020).

During the COVID-19 pandemic, one of the most affected sectors was undoubtedly private education institutions. This is because schools have been closed, and education has started to be provided entirely through distance education. Lumadi (2020) states that these problems have also been faced by private schools in the Republic of South Africa. In the face of the services that the schools could not provide, parents either did not pay their fees, wanted a reduction in the fees, or renewed their contracts. School administrations were helpless against these demands. Briefly, new crises have occurred for each sector. Plessis and Lumadi (2020) state that the same problems emerged in South African schools.

Everything about education is directly related to education financing. Issues such as the construction and furnishing of school buildings, educational materials, teachers' salaries, transportation of the student to the school, meals provided at school, devices, stationery, etc. come with a cost. Financing is closely related to the development of the school and the individual success of students (Plessis, 2020; Chikoko and Mthembu, 2020). According to Güngör and Göksu (2013), financing education is the process of creating the necessary financial resources to provide educational services. Gonand (2007) explains the financing of education in terms of the fees that schools need to receive in order to continue their activities and the qualified labor force created by schools. Kavak and Ekinçi (1994) explain this situation with issues such as the increase in the cost of education, the lack of an increase in the productivity of the education staff, the loss caused by school failures, and poor budget management.

According to Tural (2002), it is possible to talk about three types of financing resources. These are public, private, and mixed financing approaches. Public financing is the financial resources of education being met by the state through taxes. Private financing is a model in which education is funded by private individuals, entrepreneurs, parents, or students in the system. In the mixed model, there is both parent and government support. Financing education is essential for institutional development and growth (Chikoko and Mthembu, 2020). Hanushek (1986) states that schools need a great deal of finance to achieve their goals.

The main regulations related to private education institutions in Turkey are included in the Law on Private Educational Institutions, numbered 5580. According to this law, schools financed by private individuals are considered private schools. The education service provided by these institutions is also completely paid. There are 13,870 private schools in Turkey according to the 2020 statistics, and 5,655 of these schools are pre-schools, 1,982 primary schools, 2,351 secondary schools, and 3,882 high schools. The total number of students studying in these schools is 1,468,198. The share of private schools in total schools is 20.2%, and the ratio of students studying in private schools to total students is 8.8% (MoNE, 2020). The number of teachers working in the private education sector in Turkey is 174,750. According to McKinley, Zhao, and Rust (2000), organizational downsizing is a strategy adopted to save the institution. The aim of this study was to reveal and discuss the changes observed in the private education sector during the COVID-19 process based on the opinions of school administrators and founders and develop recommendations in this regard.

2. Method

2.1. Research Model

Qualitative research is the general name of a research method approach in which various analysis methods such as phenomenology, hermeneutics, ethnography, phenomenography, and content analysis can be used (Burnard, 1995). In the study, it was attempted to determine the financial problems experienced at private schools in Turkey based on the opinions of the founders and managers of these private institutions, and some recommendations for solutions were presented. For this purpose, one of the qualitative research methods, the phenomenology pattern, was used (Büyüköztürk, Çakmak, Akgün, Karadeniz, and Demirel, 2018; LeVasseur, 2003). Researchers using this research method have to stay completely away from their personal opinions, feelings, tendencies, and beliefs. However, it is always possible to make mistakes. One of the most important methods of preventing mistakes is to have qualitative research data checked by another expert (Morse and Richards, 2002). For this reason, the data from this study were examined by a second education management specialist, and after the approval of this expert was obtained, it was decided to send the article for publication.

2.2. Study Group

The stratified sampling method was preferred in this study. The purpose of choosing this sampling method is to represent the universe at a high level (Büyüköztürk, Çakmak, Akgün, Karadeniz, and Demirel, 2018, 89). Interviews were held with seven founders and seven principals who were chosen through this method of sampling. There is no strict rule regarding the number of samples in qualitative research (Baltacı, 2018). In this research, since the findings were revealed in full detail, the opinions of 7 administrators and 7 founders were deemed sufficient. In this study, parental opinions were excluded from the research. Because during the financial crisis, parents are outside the private education sector. Parents have not been economically affected by the coronavirus crisis. However, it can be stated that parents were affected by the economic crisis that occurred in Turkey and around the world in 2021, and this was reflected in the private education sector. Initially, this crisis affected mostly teachers and administrators, so the research was limited to these segments.

The founder is the real or legal person who is the owner of the institution and for whom a license to open an institution is issued. The principal is the person who is appointed by the founder and who has teaching qualifications. Participants were informed about the purpose of the study, and it was stated that they could finish the interview at any point they wanted. As the participants were divided into two groups as managers and founders, they were coded as F1 (founder, 1) and M1 (manager, 1) according to the interview group. Before starting the interviews, information about their demographic characteristics was obtained from the participants. This information is shown in Table 1.

Table 1. Demographic Characteristics of the Participants

Question	Variable	N
Duty at the institution	Founder	7
	Principal	7
How many staff members do you have at the school?	1-20	1
	21-50	5
	51-100	7
	101-200	1
How many years have you been working in this sector?	1-5	4
	6-10	4
	11-15	1
	16 years and above	5
How many students do you have at the school?	50-100	-
	100-250	5
	251-500	5
	500-1000	4
Monthly student fee	1,000-16,000	12
	Unwilling to specify	2
Monthly teacher salary	2,800-6,500	14
Whether there was a layoff during the coronavirus pandemic	Yes	6
	No	8
Opinion on whether there is a financial crisis or not	Yes	13
	No	1
If your answer is "yes", have you ever experienced such a financial crisis before? If your answer is "yes", would you please specify?	Yes	
	No	13

Looking at Table 1, it was seen that 7 of the participants included in the study were founders and the other 7 were school managers, that the number of staff members at schools ranged from 1 to 200, and that 4 of the participants had been working in this sector for 1-5 years, 4 of them 6-10 years, 1 of them 11-15 years, and 5 of them 16 years or more. It was also seen that the number of students in the schools where the participants worked varied between 100 and 1,000 students, that the student fee (2 participants did not want to specify) ranged from 1,000 TL to 16.000 TL, and that the monthly salary of teachers was between 2,800 TL and 6,500 TL. Six of the participants stated that they fired some of their employees during this process. Thirteen of the participants stated that they experienced a financial crisis during this period, and 13 of the participants expressed that they had not experienced a financial crisis of this magnitude before.

2.3. Data Collection Tools

In this study, which was conducted to determine the opinions of founders and managers of private schools affiliated with the Ministry of National Education and parents sending their children to these schools regarding the financial problems experienced in the private education sector during the COVID-19 process, a semi-structured interview form prepared by taking expert opinion was used (Ekiz, 2003). In this context, a semi-structured interview form to be used during the interviews with a total of 11 questions was prepared for the founders and managers by obtaining expert opinion. In order to create data diversity, interviews were held with founders and managers related to the sector. After the interview form was prepared, expert approval was obtained, and before the interviews were started, the clarity and appropriateness of the questions were checked by sending the interview form to two people, each of whom had similar characteristics to the participant group.

2.4. Data Analysis

Content analysis was used while analyzing the obtained data. Content analysis is a systematic technique that summarizes some words in the text into narrower content categories with coding based on certain rules (Büyüköztürk, Çakmak, Akgün, Karadeniz, and Demirel, 2018: 259). Although there are different approaches, a good content analysis requires defining the problem, determining the working group, determining research categories, creating a coding table, ensuring reliability, and analyzing the data. and its interpretation are followed (Demir, 2008).

2.5. Transferability and Confirmability

Guba and Lincoln grouped the criteria for credibility under four main headings: believability, dependability, confirmability, and transferability (Başkale, 2016). For reliability purposes, an interview form was distributed to the participants, and then their answers were read to them. In addition, after the content analysis was conducted, the findings were sent to the participants to confirm whether what was written reflected their views. The results were sent to some teachers and administrators who did not participate in the research, and it was concluded that the results were transferable.

2.6. Ethical

In this study, all rules were complied with within the scope of the "Higher Education Institutions Scientific Research and Publication Ethics Directive". In this study, all rules were complied with within the scope of the "Higher Education Institutions Scientific Research and Publication Ethics Directive". In addition, before starting the research, a decision numbered 2021/26 was taken at the Harran University stating that the research complies with the ethical rules.

3. Findings

In this section, the views and suggestions of the founders and managers about the process are included. The data obtained through the interviews was presented first in the form of themes and then in the form of sub-thematic codes and compared.

Findings regarding the question: "Could you tell us about the practices of the Ministry of National Education in this process from your own perspective? (Example: Within the framework of concepts such as constructive, successful, unsuccessful, irrelevant, etc.)":

Table 2. Views on MoNE Policy

	Theme	Code	Frequency
Founder	Unsuccessful	Indifferent	3
		Inconsistent	3
		Not well-managed	1
Total	1	3	7
Manager	Unsuccessful	Indifferent	3
		Inconsistent	2
		Not well-managed	2
Total	1	3	7

Considering the views on the MoNE policy, it is seen that the views of the founding participants were gathered under a single theme (100% of 7 participants), and codes such as "indifferent, inconsistent, not well managed" are repeated under this theme (Unsuccessful). There is no positive participant opinion in the form of "successful and constructive." Based on these statements, all founders found the policies of the Ministry of National Education during the COVID-19 process to be unsuccessful. Some of the participants' statements within the scope of the findings are as follows:

(F1, F2, and F6: These participants expressed similar and mutually supporting views.) "With the onset of the pandemic, I think that it was not successful in that the first sector to be closed was the education sector, and the last sector to be opened was the education sector again, and it is indifferent to the problems of private schools. While a limited number of countries closed the schools completely, it was the schools that were the first to be closed in Turkey. And this shutdown was a complete shutdown. There are millions of students who have not been able to attend school since March 2020. These students have lost their mental health so that they cannot maintain their biological health. The ministry lost its credibility by making inconsistent statements from the very beginning of the process. You cannot be sure whether a statement made today (even the official letter beyond the statement) will be applied or changed tomorrow."

(F3, F4, and F7: These participants expressed similar and mutually supporting views.) "The Ministry of National Education remained indifferent to the demands and problems of private schools."

(F5): Not well managed.

Considering the views on the MoNE policy, it is seen that the views of the founding participants were gathered under a single theme (100% of 7 participants), and codes such as "indifferent, inconsistent, not well managed" are repeated under this theme. There is no positive participant opinion in the form of "successful and constructive." Based on these claims, all of the founders concluded that the Ministry of National Education's policies during the COVID-19 process were ineffective. Some of the participants' statements within the scope of the findings are as follows:

(M1, M4, M5: These participants expressed similar and mutually supporting views.) "I think it displayed an indifferent attitude both in terms of students and parents. I think that most of the students who did not attend the private schools were left academically behind; this is difficult to compensate, and this situation will cause great difficulties for the students in the coming years."

(M3, M7: These participants expressed similar and mutually supporting views.) "It is observed that students are ignored during this process, and there is also a noticeable achievement gap between students in private schools and those studying at public schools. For this reason, we are going through a process where education harms equality of opportunity. The efforts of the ministry are not at a sufficient level."

(M2, M6: These participants expressed similar and mutually supporting views.) "Management of the process is unsuccessful. Because a generation is being sacrificed."

Findings regarding the questions: "In which areas did you mostly experience problems during the coronavirus pandemic period (transport, food, stationery, accounting, parents, enrolling students, employing teachers, etc.)?" Could you specify?:

Table 3. *Opinions on the Problems Experienced*

	Theme	Code	Frequency
Founder	Payments	Discount	1
		No payment	6
	Inability to enroll students	Enrollments decreased	2
		Enrollments cancelled	1
	Logistics	Food	1
		Transport	1
	Parents	Private tutoring demand	1
Total	4	7	13
Manager	Payments	Discount	3
		No payment	3
		Inability to pay teachers' salaries	1
	Inability to enroll students	Enrollments decreased	2
		Enrollments cancelled	1
	Logistics	Food	2
		Transport	3
	Disruption of education and training	Education could not be provided	1
	Disruption of in-service training	Teacher development could not be achieved	1
	Communication	Problems with parents occurred	1
Total	6	10	18

Considering the views on the problems experienced during the coronavirus pandemic period, it is seen that the views of the founding participants were gathered under four themes (7 participants, 100%), and codes such as "payments, not being able to enroll students, logistics, and parents" were repeated under these themes. Some of the participants' statements within the scope of the findings are as follows:

(F1, F2, F3, F4, F5, and F6: These participants expressed similar and mutually supporting views.) "Our accounting department could not receive the payments. Serious problems are encountered in terms of parents' reactions."

(F2) "Discount was requested for the periods of online education."

(F2, F5, F7: These participants expressed similar and mutually supporting views.) "Parents could not be sure that the schools would open. Some of them cancelled enrollments. For this reason, according to the official statistics of the Ministry of National Education, the number of students enrolled in Private Education Institutions has decreased significantly compared to the previous year."

(F2, F5: These participants expressed similar and mutually supporting views.) "Food could not be given due to the shift to distance education. Parents therefore demanded a discount. As the children were not transported, parents did not want to pay for transportation."

(F7) "The parents wanted us to give private lessons for their children and go to their homes."

Considering the views on the problems experienced during the coronavirus pandemic period, it is seen that the views of the manager participants were gathered under four themes (100% of 7 participants), and the codes such as "payments, not being able to enroll students, logistics, interruption of education, disruption of in-service training, and communication" were repeated under this theme. The fact that the sub-themes or codes in the manager category were more than the founder's views can be explained by the fact that the managers are more familiar with the activities in the school, they communicate directly with the parents, and they are the most important parts of the organization. Some of the participants' statements within the scope of the findings are as follows:

(M1, M3, M4, M5: These participants expressed similar and mutually supporting views.) "As a private school, we had problems in terms of accounting. These problems we are experiencing have inevitably gained a parent-teacher aspect."

(M2, M4, M5, M6, M7: These participants expressed similar and mutually supporting views.) "Due to the reasons mentioned above, the parents could not be sure that the schools would open. They were hesitant to enroll in private"

schools because they did not believe in the efficacy of online education. The number of students decreased significantly compared to the previous year."

(M2) Parents of enrolled students did not make their payments regularly. They didn't want to pay. Even though the schools were opened, transportation services could not be put into operation as they were opened under the labels of hybrid education, gradual education, etc. This was a problem for transportation companies. A limited number of students came to the school in turn. There were problems when it was forbidden to keep the dining halls open. Following and implementing innovations in education have been postponed. Teacher training could not be carried out."

Findings regarding the questions: "What kind of demands did the parents have from you in this process?"
Were you able to fulfill these?:

Table 4. Views on Parents' Demands

	Theme	Code	Frequency
Founder	Payments	Discount	3
		Refund	1
		Not wanting to pay	3
	Education	Face-to-face education	4
		Private tutoring at home	2
		Enrollments cancelled	1
	Fulfillment of the demand	Yes	1
		No	6
	Parents	Private tutoring demand	2
	Total	4	9
Manager	Payments	Discount	3
		Not wanting to pay	5
	Education	Face-to-face education	2
		Private tutoring at home	1
	Fulfillment of the demand	Yes	2
		No	3
	Parents	They did not fulfill the requirements of the contract	2
Total	4	7	16

Considering the demands of the parents and the fulfillment of these demands during the coronavirus pandemic period, it is seen that the opinions of the founding participants were gathered under four themes (100% of 7 participants), and the codes such as "payments, education, the fulfillment of demand and parents" were repeated under these themes. Some of the participants' statements within the scope of the findings are as follows:

(F1, F4, F5, and F6: These participants expressed similar and mutually supporting views.) "They demanded face-to-face lessons instead of online lessons. But this was prohibited."

(F2) "They demanded teachers go to their homes and give private lessons to their students."

(F5, F7, and F5: These participants expressed similar and mutually supporting views.) "Discounts were made at certain rates. Some parents did not want to pay."

(F3) "They did not pay any fees. Yes, we did."

Considering the demands of the parents and the fulfillment of these demands during the coronavirus pandemic period, it is seen that the opinions of the founder participants were gathered under four themes (100% of 7 participants), and the codes such as "payments, education, the fulfillment of demand, and parents" were repeated under these themes. Some of the participants' statements within the scope of the findings are as follows:

(M1, M3, M4, M5, M6, M7: These participants expressed similar and mutually supporting views.) "In general, parents had a financial demand. They wanted the student registration fees to be reduced. The vast majority did not make a payment anyway. They stated that as long as there was no face-to-face education, online education would not benefit the students, so they asked us to provide face-to-face training to the students."

(M3, M4, M5, M7: These participants expressed similar and mutually supporting views.) "Parents stated that they would not make payments if the online education process continued. There were parents who did this."

(M2) "Teachers were requested to go to their homes and give private lessons to their students."

(M7) Parents did not make their payments during this period. They disregarded the education provided and the efforts shown. We have had many students from whom we did not get any payments for education."

Findings regarding the question, "What do you think the state of your institution will be at the end of this process?":

Table 5. Predictions About the State of the Institution at the End of the Process

	Theme	Code	Frequency
Founder	Struggle	We are trying to survive	5
	Financial Crisis	Financial problems	1
	Motivation	We are trying not to make a loss	1
		Negative	1
Total	3	4	8
Manager	Struggle	We are trying to survive	1
	Financial Crisis	Financial problems	1
		Shutdown	2
	Motivation	We are trying not to make a loss	2
		Negative	3
	Change	Specialization in educational technology	1
Becoming stronger		1	
Total	4	7	11

Considering the responses given to the question, "What is your prediction regarding the state of your institution at the end of this period?" It is seen that the views of the founder participants were gathered under three themes (7 participants, 100%), and codes such as "struggle, financial crisis, and motivation" were repeated under these themes. Some of the participants' statements within the scope of the findings are as follows:

(F1, F3, F4, F5, and F7: These participants expressed similar and mutually supporting views.) "I think the negative effects will continue for a few more years. We are struggling to survive. We will continue providing education even if we lose money. We will not give up raising educated and conscious people."

(F2) "I think we are experiencing financial difficulties like the whole sector."

(F6) "We have been able to stand for about 11 months. However, our professional motivation was negatively affected."

Considering the responses given to the question, "What is your prediction regarding the state of your institution at the end of this period?", it is seen that the views of the manager participants were gathered under three themes (7 participants 100%), and codes such as "struggle, financial crisis, and motivation" were repeated under these themes. When the views of the managers and the views of the founders are compared, it is seen that the managers think more professionally than the founders due to their professional formation and that some managers try to gain opportunity or change from the crisis. Some of the participants' statements within the scope of the findings are as follows:

(M1, M3, M7: These participants expressed similar and mutually supporting views.) "Since we are in the second year of this process, we have taken more serious measures. First of all, we revised our online training. We became professional in this sense. However, as long as face-to-face training is not initiated, all private schools, including ours, will have problems, and many institutions will even be closed. I think we will come out stronger if we mobilize for education."

(M4, M5, and M6: These participants expressed similar and mutually supporting views.) "I think we will experience financial difficulties like the whole sector. Or we will be faced with a shutdown."

(M6) "If education is not started again in schools, we will lose students like other private schools."

Findings regarding the questions: "Have you downsized financially and organizationally in this process?" "How?" "Could you specify?" (reduction in terms of number of staff members, number of students, number of classrooms, number of classes, etc.):

Table 6. Findings on Organizational Downsizing

	Theme	Code	Frequency
Founder	Yes. We got smaller.	The number of teachers decreased.	4
		The number of students decreased.	4
		The number of teachers increased.	1
	No.	There was no change.	1
Total	2	4	10
Manager	Yes. We got smaller	The number of teachers decreased.	6
		The number of students decreased.	6
Total	1	2	12

When the responses were given to the question, "Have you downsized financially and organizationally in the coronavirus pandemic process?" "How?" "Could you specify?" (Downsizing in terms of the number of staff members, the number of students, the number of classrooms, the number of classes, etc.)" are considered, it is seen that the views of the founder participants were gathered under 2 themes (7 participants 100%), and the codes such as "the number of teachers decreased, the number of students decreased, the number of teachers increased, there was no change" under these themes However, it is noteworthy that the participant who said "the number of teachers increased" thought the increase in the number of teachers was not together with the increase in income but together with the increase in responsibility, and that this situation caused a financial crisis. Based on these expressions, some of the founders' statements are as follows:

(F1, F2, F4, and F6: These participants expressed similar and mutually supporting views.) "At the beginning of the pandemic, student loss (in significant numbers) was experienced due to the transfers to public schools. Our student number decreased compared to the previous year."

(F2, F4, and F5: These participants expressed similar and mutually supporting views.) "The number of personnel decreased compared to the previous year."

(F3, F6: These participants expressed similar and mutually supporting views.) "We reduced the number of students in the classroom for social distance. This resulted in an increase in the number of classes and an increase in the need for teachers. The need for teachers also created financial difficulties."

(F7) "There was no downsizing; we tried to be stable."

When the responses were given to the question, "Have you downsized financially and organizationally in the coronavirus pandemic process?" "How?" "Could you specify?" (Downsizing in terms of the number of staff members, the number of students, the number of classrooms, the number of classes, etc.)" are considered, it is seen that the views of the manager participants were gathered under 1 theme (7 participants, 100%), and the codes such as "the number of teachers decreased, the number of students decreased" under this theme All participants agreed that their institution was smaller in terms of the number of teachers and students. Some of the participants' statements within the scope of the findings are as follows:

(M1, M2, M4, M5, M6, M7: These participants expressed similar and mutually supporting views.) "We downsized. The number of personnel decreased compared to the previous year. The number of students decreased compared to the previous year. Events such as projects, activities, and trips were postponed. The number of classrooms, students, and classes was reduced."

Findings regarding the questions: "Did you grow financially and organizationally in this process?" "How?" "Could you specify?":

Table 7. Views on Financial and Organizational Growth

	Theme	Code	Frequency
Founder	No. We did not grow.	We got smaller.	7
Total	1	1	7
Manager	Yes. We grew.	Capacity	2
	No. We did not grow.	We got smaller.	4
	No. We did not grow.	Nothing changed.	1
Total	2	3	7

When responses were given to the question "Did you grow financially and organizationally in the coronavirus pandemic process?" "How?" "Could you specify?" are considered, it is seen that the views of the founder participants were gathered under a single theme (100% of 7 participants), and a single code was repeated under this theme as "we became smaller." The agreement of all participants should be understood, as the measures implemented in the coronavirus process have seriously damaged the private education sector. Based on these expressions, some of the founders' statements are as follows:

(F1, F3, F4, F5, F6, F7: These participants expressed similar and mutually supporting views.) "No. We did not grow."

(F2) "As an institution, we tried to decrease the costs by downsizing. For example, while training on five musical instruments was given within the scope of club activities last year, training on three instruments is provided this year. Some of the investments we were considering were postponed."

When responses were given to the question "Did you grow financially and organizationally in the coronavirus pandemic process?" "How?" "Could you specify?" is considered, and it is seen that the views of the manager participants were gathered under two themes (7 participants, 100%), and three codes were repeated under these themes, such as "capacity, we got smaller, nothing changed." The agreement of most of the participants should be understood as agreeing with the founders regarding the fact that the measures implemented in the coronavirus process have seriously damaged the private education sector. Based on these expressions, some of the managers' statements are as follows:

(M1, M2: These participants expressed similar and mutually supporting views.) "We grew organizationally. Our capacity increased. Despite the pandemic, we will grow after providing psychological support to both students and parents."

(M4) "We are trying to maintain the current situation."

(M3, M5, M6, M7: These participants expressed similar and mutually supporting views.) "We tried to decrease the costs by shrinking as an institution. Projects related to artistic, scientific, and sportive work were frozen."

Findings regarding the question "Do you think the industry got damaged?" "Why?":

Table 8. Opinions on Whether the Sector Got Damage or Not

	Theme	Code	Frequency
Founder	Yes	Economic damage	4
		Structural Change	1
		Academic failure	2
Total	1	3	7
Manager	Yes	Economic damage	5
		Academic failure	2
Total	1	2	7

When the responses given to the questions "Do you think the sector got damaged during the coronavirus pandemic period?" and "Why?" are considered, it is seen that the views of the founder participants were gathered under a single theme (100% of 7 participants), and three codes such as "economic damage, structural change, academic failure" were repeated under this theme. The agreement of all participants should be understood, as the measures implemented in the coronavirus process have seriously damaged the private education sector. Based on these expressions, some of the founders' statements are as follows:

(F1, F3, F4, and F5: These participants expressed similar and mutually supporting views.) "Since the payments were not made, we suffered losses, especially in terms of the economy. The number of our students decreased."

(F2) *“Unfortunately, at the end of this process, some institutions will close, some will merge, and some will shrink significantly. Some founders will also try to survive by borrowing loans.”*

(F6, F7: *These participants expressed similar and mutually supporting views.*) *“The most important problem is that our students cannot receive education. Education and training, rather than the sector, suffered, and future generations suffered damage.”*

When the responses given to the questions “Do you think the sector got damaged during the coronavirus pandemic period? and “Why?” are considered, it is seen that the views of the manager participants were gathered under a single theme (100% of 7 participants), and two codes such as “economic damage and academic failure” were repeated under this theme. The agreement of all participants should be understood, as the measures implemented in the coronavirus process have seriously damaged the private education sector. Based on these expressions, some of the managers' statements are as follows:

(M1, M2, M3, M4, M5: *These participants expressed similar and mutually supporting views.*) *“Yes. Every sector that has had financial problems has suffered. There was a decrease in the number of students. Some institutions were closed during this period. Institutions had to resort to measures such as loaning, etc. in order to survive. I think the industry has suffered greatly.”*

(M7, M6: *These participants expressed similar and mutually supporting views.*) *“Yes. Serious gaps have occurred in education. Curriculum content could not be delivered to the students in a healthy way.”*

Findings regarding the question, “How close do you feel yourself or your institution is to bankruptcy?”:

Table 9. *Views on the Concept of Bankruptcy*

	Theme	Code	Frequency
Founder	Far	Thanks to personal resources	1
		Thanks to previous resources	6
Total	1	2	7
Manager	Far	Thanks to previous resources	6
Total	1	1	6

When the responses given to the question “How close do you feel yourself or your institution to bankruptcy during the coronavirus pandemic process?” are considered, it is seen that the views of the founder participants were gathered under a single theme (100% of 7 participants), and two codes such as “Thanks to personal resources, thanks to previous resources” were repeated under this theme. The fact that all participants agreed on the same theme should be understood, as the private sector experienced a crisis in the coronavirus process but was far from the concept of bankruptcy. However, it should not be ignored that the sector's distance from bankruptcy was due to the spending of the earnings obtained in previous years or the inclusion of personal wealth that was not previously considered in the corporate economy. Based on these expressions, some of the founders' statements are as follows:

(F2, F3, F5, F6, and F7: *These participants expressed similar and mutually supporting views.*) *“No. We see it far from us. We think we will recover. Our goal is to continue.”*

(F1, F4: *These participants expressed similar and mutually supporting views.*) *“Since our building is not rented, we are trying to stay in the sector. We use our individual (personal) resources. If the process takes a little longer, bankruptcy may ort. But not for the time being.”*

When the responses given to the question “How close do you feel yourself or your institution to bankruptcy during the coronavirus pandemic process?” are considered, it is seen that the views of the manager participants were gathered under a single theme (100% of 7 participants), and a single code “thanks to previous resources” was repeated under this theme. The fact that all participants agreed on the same theme should be understood as the private sector experienced a crisis in the coronavirus process but was far from the concept of bankruptcy due to the resources saved from previous periods. Based on these expressions, some of the founders' statements are as follows:

(M1, M2, M3, M4, M5, M7: *These participants expressed similar and mutually supporting views.*) *“We don't feel close to bankruptcy right now. However, the prolongation of the closure period for the schools will lead to the*

bankruptcy of all private schools. We hear that there are many individuals who experience financial difficulties and collapse in an individual sense."

Findings regarding the question: "Can you get the fees you are supposed to get from the parents?" (Could you explain it with such concepts as partially, yes, but we have difficulties, we make new negotiations, etc.):

Table 10. *Opinions on the Status of the Fees that Need to be Collected from the Parents*

	Theme	Code	Frequency
Founder	Yes	We are experiencing difficulties.	1
		We collect the fees partially.	4
		We are making new negotiations.	2
Total	1	3	7
Manager	Yes	We are experiencing difficulties.	2
		We collect the fees partially.	2
	No	We are making new negotiations.	1
		We cannot receive the fees.	2
Total	2	4	7

When the responses were given to the question, "Can you get the fees you are supposed to get from the parents during the coronavirus pandemic process? (Can you explain with such concepts as partially, yes, but we have difficulties, we make new negotiations, etc.?)" are considered, and the views of the founder participants were gathered under a single theme (100% of 7 participants). Under this theme, three codes such as "We are experiencing difficulties", "We collect the fees partially", and "We are making new negotiations" were repeated. The fact that all participants agreed on the same theme should be understood, as the private sector could collect fees from parents under very difficult conditions during the coronavirus process. It can be concluded that the answer given to this question is also the answer to the previous question. This is because the fact that the sector was not considered close to bankruptcy yet can be explained by the fact that schools could collect fees from the parents, albeit with difficulty. Based on these expressions, some of the founders' statements are as follows:

(F1) "We are having difficulties. Although deductions and discounts were made regarding students' annual fees, much more is demanded. There are even parents who take online classes regularly and benefit from the whole process but refuse to pay the fees."

(F2, F3, F4, and F5: These participants expressed similar and mutually supporting views.) "Fees can be partially collected. Parents are making new bargains by claiming that they cannot receive face-to-face education, their students are lagging behind, they have lost their jobs, and their trade has been interrupted. They demand extra discounts on the fee they are supposed to pay. Parents do not want to pay for distance education."

(F6, F7: These participants expressed similar and mutually supporting views.) "We are renegotiating. On the other hand, we also have supportive parents."

When the responses were given to the question, "Can you get the fees you are supposed to get from the parents during the coronavirus pandemic process? (Can you explain with such concepts as partially, yes, but we have difficulties, we make new negotiations, etc.?)" are considered, and the views of the manager participants were gathered under two themes (100% of 7 participants), and under this theme, four codes such as "We are experiencing difficulties" and "We collect the fees partially", "We are making new negotiations" and "We cannot collect the fees" were repeated. The fact that all participants agreed on the same theme should be understood, as the private sector could collect fees from parents under very difficult conditions during the coronavirus process. It can be concluded that the answer given to this question is also the answer to the previous question. This is because the fact that the sector was not considered close to bankruptcy yet can be explained by the fact that schools could collect fees from the parents, albeit with difficulty. Based on these expressions, some of the managers' statements are as follows:

(M7, M6: These participants expressed similar and mutually supporting views.) "With difficulty."

(M4, M5: These participants expressed similar and mutually supporting views.) "We are experiencing a lot of trouble in terms of fee collection. Fees can be partially collected. Parents are making new bargains with excuses such as not being able to receive face-to-face education and their students falling behind. New discounts are demanded."

(M7) "We are renegotiating, hardly getting the fees or not getting them at all."

(M1, M3: These participants expressed similar and mutually supporting views.) "We cannot receive the fees in general. We are observing how the process will proceed."

Findings regarding the questions: "Are there any measures you have taken in your institution regarding the current situation experienced by the private education sector?" "What are they?":

Table 11. Views on the Measures Taken

	Theme	Code	Frequency
Founder	No	None	1
		Lowering expenses	3
		Collecting receivables	1
	Yes	Not recruiting new staff	2
		Continuing without growth	1
		Directing expenditures to certain areas	1
Total	2	6	9
Manager	Yes	Lowering expenses	2
		Collecting receivables	2
		Reducing staff members	1
		Continuing without growth	1
		Keeping strong ties with students and parents	2
		Introducing additional clauses to the contract	1
		Switching to face-to-face education	1
Total	1	7	10

When responses were given to the question, "Are there any measures you have taken in your institution regarding the current situation experienced by the private education sector?" "What are they?" is considered, and it is seen that the views of the founder participants were gathered under two themes (7 participants, 100%), and six codes such as "None, reducing expenses, collecting receivables, not recruiting new personnel, continuing without growth, directing expenses to certain areas" were repeated under these themes. It is noteworthy that the majority of the participants expressed their opinions with a focus on economic measures. Based on these expressions, some of the founders' statements are as follows:

(F3) "There is no measure we need to take for the time being."

(F2, F4, F5, F6, and F7: These participants expressed similar and mutually supporting views.) "Decreasing personnel, reducing expense items, not making new investments, and trying to collect our receivables from the parents Spending the money in the cash register on student education, teachers, and essential expenses is a priority area. Continuing without growth."

When responses were given to the question, "Are there any measures you have taken in your institution regarding the current situation experienced by the private education sector?" "What are they?" is considered, and it is seen that the opinions of the manager participants were gathered under a single theme (7 participants, 100%; 1 participant did not answer), and under this theme, "lowering expenses, collecting receivables, reducing staff members, continuing without growth, keeping strong ties with students and parents, introducing additional clauses to the contract, switching to face-to-face education" were repeated. Based on these expressions, some of the founders' statements are as follows:

(M1, M2, M3: These participants expressed similar and mutually supporting views.) "Yes, there are. We are trying to provide face-to-face education as much as we can."

(M4, M5: These participants expressed similar and mutually supporting views.) "To maintain the current situation. Reducing staff members. Reducing expense items and not making new investments. Trying to collect fees from the parents. Follow the educational processes appropriate to the new situation that arises."

(M6) "Trying to keep the strong ties of students and parents with school and education."

(M7) "Adding such clauses to new contracts and providing the appropriate infrastructure."

Findings regarding the question "What are your expectations from MoNE or the government regarding the current situation of the private education sector?":

Table 12. Views on Expectations from MoNE or the Government

	Theme	Code	Frequency
Founder	Support	Rent	2
		Staff salaries	1
	Allowing education	Education incentive	3
		Face-to-face education	3
Total	2	4	9
Manager	Participation	Inclusion in decisions	2
	Support	Rent allowance	1
		Staff salaries	2
	Allowing education	Face-to-face education	4
	Amendments to legislation	Ease of activity	1
Total	4	5	10

When the responses given to the question "What are your expectations from MoNE or the government regarding the current situation of the private education sector?" are considered, it is seen that the views of the founder participants were concentrated under two themes (7 participants, 100%), and four codes such as "rent, staff salaries, education incentive, face-to-face education" were repeated under these themes. Based on these expressions, some of the founders' statements are as follows:

(F1, F2, F4, F5, F6, F7: These participants expressed similar and mutually supporting views.) "Financial support for private education institutions related to the process, education and training support, rent support, and staff salary support are required."

(F2, F3, F4: These participants expressed similar and mutually supporting views.) "Face-to-face training should start as soon as possible."

When the responses given to the question "What are your expectations from MoNE or the government regarding the current situation of the private education sector?" are considered, it is seen that the views of the manager participants were gathered under four themes (7 participants, 100%), and four codes were repeated under these themes, such as "Inclusion in decisions, staff salaries, rent subsidy, face-to-face education, ease of activity." Based on these expressions, some of the managers' statements are as follows:

(M1, M3: These participants expressed similar and mutually supporting views.) "While taking decisions, it should be remembered that private schools are also schools affiliated with the Ministry of Education, and their opinions should be sought."

(M4) "Our buildings do not belong to us. We rented them. We want a rent subsidy."

(M2, M4, M5, M6: These participants expressed similar and mutually supporting views.) "Face-to-face education should be initiated as soon as possible."

(M4, M5: These participants expressed similar and mutually supporting views.) "Education support per student, rent subsidy, and teacher salary support should be given. The sector must be kept alive."

(M7) "Schools should be supported, regulations related to this should be prepared, and the operations of the private education sector should be facilitated."

Findings regarding the question "What are your suggestions regarding the current situation of the private education sector?":

Table 13. *Opinions on the Suggestions for the Solution to the Problem*

	Theme	Code	Frequency
Founder	Support	Economy	2
		Staff salaries	1
	Participation	Education incentive	2
		Inclusion in decisions	2
Total	2	4	7
Manager	Allowing education	Face-to-face education and compensation	4
	Support	Ease of activity	2
	Participation	Inclusion in decisions	2
	Solidarity	Cooperation between institutions	1
Total	4	4	9

When the responses given to the question "What are your suggestions regarding the current situation of the private education sector?" are considered, it is seen that the views of the founder participants were concentrated under two themes (7 participants, 100%), and four codes such as "economic support, staff salaries, education incentives, inclusion in decision-making" were repeated under these themes. Based on these expressions, some of the founders' statements are as follows:

(F1, F2, F5, and F7: These participants expressed similar and mutually supporting views.) "The private education sector must definitely be supported. Turkey is a country where the number of students per classroom and the number of students per teacher are very high. Private education institutions remove the burden of MoNE in this sense with the classroom facilities they provide and the teachers and other personnel they employ. Therefore, private education institutions should be approached by taking into account that they are a stakeholder and supporter of the Ministry, their problems should be listened to, and solutions should be found for their problems. The sector should not be ignored."

(F3, F4: These participants expressed similar and mutually supporting views.) "Financial support is necessary. We want the incentives given to private school students in the past period to be provided again."

(F6) "In this process, the private sector should be taken under state protection, and teacher appointments in the private sector should be supported by the state."

When the responses given to the question "What are your expectations from MoNE or the government regarding the current situation of the private education sector?" are considered, it is seen that the views of the manager participants were gathered under four themes (7 participants, 100%), and four codes were repeated under these themes, such as "inclusion in making decisions, staff salaries, face-to-face education, ease of activity." Based on these expressions, some of the managers' statements are as follows:

(M1, M2, M3, M7: These participants expressed similar and mutually supporting views.) "Schools should open as soon as possible. Students' losses must be compensated."

(M4, M5: These participants expressed similar and mutually supporting views.) "Private education institutions are a stakeholder and supporter of the Ministry. They should be approached in this way; their problems should be listened to, and solutions should be found for their problems. MoNE should support the employers in the sector. Because this sector provides employment for thousands of people."

(M6) "They can be in the field by reacting instantly to all kinds of developments. They should be in solidarity."

(M7) "My most important suggestion is to continue education under all conditions."

4. Discussion, Conclusion and Recommendations

Based on the findings, it is understood that the private education sector is experiencing a financial crisis. And this financial crisis is not just about private schools in Turkey. Many private schools around the world have been adversely affected by the coronavirus process (Chikoko and Mtehembu, 2020; Mestry, 2020). In the research conducted by Myende, Bhengu, and Kunene (2020), it was found that the financial management skills of school principals are extremely important for school management.

Arabac (2011) points out that in developed and developing countries, educational resources should be provided by the public to a great extent and that education costs should be covered by taxes. During this

period, public schools have been affected less as their financing is provided by public resources. From the expressions of the participants, it is understood that although the private sector has not reached the bankruptcy stage, it has experienced serious economic crises, and most importantly, it has suffered a serious loss of reputation. So much so that, due to economic reasons, they have started to experience problems with their parents. In his research, Altunay (2017) drew attention to the support of parents in overcoming the financial problems of the education sector.

However, it should not be overlooked that as expectations from schools and the education system increase, their expenditures will also increase. However, there are also studies revealing the opposite. According to these studies, a financial increase in education alone does not directly affect the improvement of educational quality. Extra resources allocated to education do not automatically lead to proportional improvements in results. This needs to be supported by other improvements (Sutherland and Araujo, 2010).

Yılmaz (2014) states that in the socioeconomically weak segment of society, children cannot benefit from educational services properly, and the state is limited in this regard. Therefore, significant areas have been opened for the private education sector in recent years under the influence of liberal education policies in Turkey. Those who think that the influence of the private sector should be increased claim that this will cause competition in the public and thus lead to an improvement in the education system (Levin, Cornelisz, and Hanisch-Cerda, 2013; Verger, Bonal, and Zancajo, 2016). For this reason, although it is criticized that the situation is problematic in terms of equal opportunities in education (Levin, Cornelisz, and Hanisch-Cerda, 2013) and that the privatization of education services has transformed education into a commercial commodity and students into customers (Yıldız, 2002), this sector should not be ignored in practice. This is because the sector has turned into a major employment area in Turkey. And approximately 15.6% of the education sector employees in Turkey are employed in the private sector.

Also, as a matter of fact, Plessis (2020) stated in his research that many schools dismissed their employees due to financial problems.

The most important suggestion put forward by this group is for the losses to be compensated by the state. As a matter of fact, there are many studies that draw attention to the need for state support in this process (Mestry, 2020; Cantürk, 2023).

Based on participant opinions, it is possible to reach the following conclusions: In light of all these findings, although there is no obstacle to the legal sustainability of the sector, it is clear that the sector needs serious public support to survive. In this context, the sustainability of the sector can be ensured by increasing the quota of private schools by making changes in the school standards directive that determines the opening criteria of institutions with tax exemption, government support, and education vouchers. It is noteworthy that the private education sector finds the Ministry of National Education completely unsuccessful in this process. According to them, MoNE was not able to manage this crisis successfully. The private education sector should be supported. Though the most important issue in this support process is financing, it is necessary to support these schools economically, abolish taxes, and be facilitators of legal regulations.

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