



ABOUT THIS JOURNAL

Journal of Accounting, Finance and Auditing Studies is an academic, refereed and online journal publishing research, review, and theoretical articles in the field of accounting, finance and auditing. The journal is published four times a year. The articles to be submitted should be in English or Turkish. Journal of Accounting, Finance and Auditing Studies welcomes articles from different institutions and countries. All manuscripts submitted to the Journal of Accounting, Finance and Auditing Studies is sent to the referees after the initial review of the editorial board with respect to formatting and content. Manuscripts must be submitted in accordance with the style of writing specified in the book of "The Publication Manual of the American Psychological Association (5th edition).

Web Adress

www.jafas.org

Editor in Chief

Ahmet GÖKGÖZ (Ph.D.)

Asst. Editor

Halil İbrahim ZENGİN

The Members of The Editorial Board

Ana MORARIU (Ph.D.)

Yıldız ÖZERHAN (Ph.D.)

Seval KARDEŞ SELİMOĞLU (Ph.D.)

Cemal ELİTAŞ (Ph.D.)

Hilmi KIRLIOĞLU (Ph.D.)

Kıymet ÇALİYURT (Ph.D.)

Turhan KORKMAZ (Ph.D.)

Ganite KURT (Ph.D.)

Leonardo BADEO (Ph.D.)

INDEXING

Directory Of Open Access Journals (DOAJ)
International Scientific Indexing (ISI)
Open Academic Journals Index (OAJI)
Research Bible
Eurasian Scientific Journal Index (ESJI)
Scientific Indexing Services (SIS)

ADDRESS

Yalova University
Faculty of Economics and Administrative Sciences
Office Number 345
77100 Yalova, TURKEY

BOARD OF REFEREES

Ahmet Tanç, Assist.Prof.Dr., Nevşehir Hacı Bektaş Veli University, Turkey
Ahmet Türel, Assoc.Prof.Dr., Istanbul University, Turkey
Ahmet Vecdi Can, Prof.Dr., Sakarya University, Turkey
Ahmet Selçuk Dizkırıcı, Assist.Prof.Dr., Sakarya University, Turkey
Ali Alagöz, Prof.Dr., Selçuk University, Turkey
Ali Haydar Güngörmüş, Assist.Prof.Dr., Fatih University, Turkey
Ana Morariu, Bucharest University of Economic Studies, Romania
Aslı Gündüzay Türel, Assoc.Prof.Dr., Istanbul University, Turkey
Ayça Akarçay Öğüz, Assist.Prof.Dr., Marmara University, Turkey
Ayşe Nilgün Ertuğrul, Assist.Prof.Dr., Ufuk University, Turkey
Ayşe Pamukçu, Assoc.Prof.Dr., Marmara University, Turkey
Ayşe Tansel Çetin, Assoc.Prof.Dr., Yalova University, Turkey
Ayşen Korukoğlu, Assist.Prof.Dr., Ege University, Turkey
Banu Tarhan Mengi, Assoc.Prof.Dr., Marmara University, Turkey
Bedia Atalay, Assist.Prof.Dr., Fatih University, Turkey
Beyhan Güçlü Marşap, Prof.Dr., Gazi University, Turkey
Bilge Leyli Elitaş, Assoc.Prof.Dr., Yalova University, Turkey
Blidarü Gheorghe, Prof.Dr., Valahia University of Targoviste, Romania
Bora Şenyiğit, Assist.Prof.Dr., Zirve University, Turkey

Burcu İşgüden Kılıç, Assist.Prof.Dr., Balıkesir University, Turkey
Can Öztürk, Assist.Prof.Dr., Çankaya University, Turkey
Can Tansel Kaya, Assist.Prof.Dr., Yeditepe University, Turkey
Cemal Elitaş, Prof.Dr., Yalova University, Turkey
Cengiz Toraman, Prof.Dr., Gaziantep University, Turkey
Cevdet Kızıl, Assist.Prof.Dr., Yalova University, Turkey
Ekrem Kara, Assoc.Prof.Dr., Gaziantep University, Turkey
Emin Zeytinoğlu, Assist.Prof.Dr., Dumlupınar University, Turkey
Engin Ergüden, Assist.Prof.Dr., Yeditepe University, Turkey
Erdal Yılmaz, Assist.Prof.Dr., Ondokuz Mayıs University, Turkey
Erhan Birgili, Prof.Dr., Süleyman Şah University, Turkey
Erol Muzır, Assist.Prof.Dr., Yalova University, Turkey
Fatih Burak Gümüş, Assist.Prof.Dr., Sakarya University, Turkey
Fatih Şentürk, Assist.Prof.Dr., Abant İzzet Baysal University, Turkey
Fatma Pamukçu, Assoc.Prof.Dr., Marmara University, Turkey
Ferhat Sayım, Assoc.Prof.Dr., Yalova University, Turkey
Figen Türüdüoğlu Öker, Prof.Dr., Bahçeşehir University, Turkey
Filiz Konuk, Assist.Prof.Dr., Sakarya University, Turkey
Ganite Kurt, Prof.Dr., Gazi University, Turkey
Gülfen Tuna, Assoc.Prof.Dr., Sakarya University, Turkey
Hakkı Fındık, Assist.Prof.Dr., Kırklareli University, Turkey
Hanifi Ayboğa, Prof.Dr., Marmara University, Turkey
Hasan Abdioğlu, Assoc.Prof.Dr., Balıkesir University, Turkey
Hasan Şenol, Assist.Prof.Dr., Süleyman Demirel University, Turkey
Hilmi Kırlıoğlu, Prof.Dr., Sakarya University, Turkey
Hüseyin Aktaş, Assoc.Prof.Dr., Celal Bayar University, Turkey
İbrahim Halil Ekşi, Assoc.Prof.Dr., Gaziantep University, Turkey
İlker Kıymetli Şen, Assist.Prof.Dr., Istanbul Commerce University, Turkey
İsa Tak, Assist.Prof.Dr., Lumina University, Romania
Kıymet Çalıyurt, Prof.Dr., Trakya University, Turkey
Leonardo Badea, Prof.Dr., Valahia University of Targoviste, Romania
Mahmut Karğın, Assoc.Prof.Dr., Celal Bayar University, Turkey
Meral Erol Fidan, Assist.Prof.Dr., Bilecik Şeyh Edebali University, Turkey

Mine Aksoy, Assist.Prof.Dr., Yalova University, Turkey
Mustafa Üç, Assist.Prof.Dr., Epoka University, Albania
Nermin Akyel, Assist.Prof.Dr., Sakarya University, Turkey
Nevran Karaca, Assist.Prof.Dr., Sakarya University, Turkey
Nuraydın Topçu, Assist.Prof.Dr., Yalova University, Turkey
Oruç Alkılınc, Assist.Prof.Dr., Yalova University, Turkey
Osman Tugay, Assist.Prof.Dr., Mehmet Akif Ersoy University, Turkey
Rabia Aktaş, Assoc.Prof.Dr., Celal Bayar University, Turkey
Rabia Aktaş Şenkardeşler, Assist.Prof.Dr., Yalova University, Turkey
Seçkin Gönen, Assoc.Prof.Dr., Dokuz Eylül University, Turkey
Sedat Durmuşkaya, Assist.Prof.Dr., Sakarya University, Turkey.
Selahattin Karabınar, Prof.Dr., Sakarya University, Turkey
Sema Ülkü, Assist.Prof.Dr., Sakarya University, Turkey
Seval Kardeş Selimoğlu, Prof.Dr., Anadolu University, Turkey
Sibel Karğın, Assoc.Prof.Dr., Celal Bayar University, Turkey
Sinan Esen, Assist.Prof.Dr., Sakarya University, Turkey
Süleyman Uyar, Assoc.Prof.Dr., Akdeniz University, Turkey
Süleyman Yükçü, Prof.Dr., Dokuz Eylül University, Turkey
Şaban Uzak, Prof.Dr., Erciyes University, Turkey
Şerife Subaşı, Assist.Prof.Dr., Bilecik Şeyh Edebali University, Turkey
Şükran Güngör Tanç, Assoc.Prof.Dr., Nevşehir Hacı Bektaş Veli University, Turkey
Tuğba Uçma Uysal, Assoc.Prof.Dr., Muğla Sıtkı Koçman University, Turkey
Turhan Korkmaz, Prof.Dr., Mersin University, Turkey
Ümit Gücenme Gençoğlu, Prof.Dr., Uludağ University, Turkey
Valentin Radu, Assoc.Prof.Dr., Valahia University of Targoviste, Romania
Yıldız Özerhan, Prof.Dr., Gazi University, Turkey