



Contents

| | |
|---|--------|
| The Relationship Between the Consumer Price Index, Operating Cycle, Size and Growth Opportunities with the Cash Holding in Tehran Stock Exchange Ebrahim Abbasi, Meysam Kaviani, Sara Boostani..... | 1-13 |
| A Study Of The Effect Of Diversity In The Board And The Audit Committee Composition On Earnings Management For Low And High Leveraged Banks In Nigeria Muhammad Aminu Isa, Musa Adeiza Farouk..... | 14-39 |
| The Importance of Introducing Electronic Accounting Disclosure Using the XBRL Language in Activating the Algerian Stock Market Khadidja Benbouali, Mohammed Amine Berberi..... | 40-58 |
| The Impact of Industry-Specific Regulation on Income Smoothing Practice: Evidence from Indonesian Commercial Banks Yossi Diantimala..... | 59-78 |
| Application of Tax Audit and Investigation on Tax Evasion Control in Nigeria Clement Olatunji Olaoye, Ayobolawole Adewale Ogundipe..... | 79-92 |
| Application of the OHADA Accounting System by Companies in DRC, Current Status and Prospects: Case of the City of Bukavu Kulondwa Safari, Nshobole Bahirwe Nathalie..... | 93-107 |

| | |
|--|---------|
| Cumhuriyetten Günümüze Türkiye'nin Dış Ticaret ve Ekonomik Büyüme İlişkisi Üzerine Nedensellik Analizi (A Causality Analysis Over The Relationship Between Economic Growth and Foreign Trade of Turkey From The Foundation of Republic To Now) Rabia Aktaş Şenkardeşler..... | 108-129 |
| Accountants' Ethics and Fraud Control in Nigeria: The Emergence of a Fraud Control Model Loveday A. Nwanyanwu..... | 130-150 |
| Sensitivity Analysis of Asset Allocation: In The Presence of Correlation Somayeh Madadpour, Payam Hanafizadeh, Reza Habibi..... | 151-166 |
| Türkiye'de Gayrimenkul Sertifikaları ve Muhasebe Uygulamaları (Real Estate Certificates and Accounting Applications in Turkey) Ahmet Gökgöz, Ahmet Selçuk Dizkırıncı..... | 167-181 |