



# JOURNAL OF ACCOUNTING, FINANCE AND AUDITING STUDIES

<http://www.jafas.org>

ISSN: 2149-0996

---

2018

Volume 4

Issue 4

---

[www.jafas.org](http://www.jafas.org)

---

## Contents

---

### **Corporate Sustainability Indexes: Dow-Jones Index**

Drita Krasniqi, Luan Vardari.....1-10

### **The Effect of Corporate Governance Mechanism on Tax**

### **Aggressiveness With Earnings Management as Intervening Variable**

Shelly Prahadian Putri, Mohamad Adam, Luk Luk Fuadah.....11-26

### **Minority Shareholders' Rights and Audit Quality:**

### **Empirical Evidence from Turkey**

Aree Saeed Mustafa , Abdullah Saeed Barwari , Nishtiman Hashim Mohammed.....27-44

### **TFRS 15 Hizmet Sözleşmelerinden Hasılat Standardı ÇerçEVESİNDE**

### **Sözleşme Varlığı ile Sözleşme Yükümlülüğü Kavramları ve Raporlanması**

(Contract Asset and Contractual Obligation Concepts and Their Reporting within the Framework of Revenue Recognition Standard Under TAS 15 Service Contracts)

Ahmet Gökgöz.....45-57

### **Taxpayers' Perception Of E-Filing System In Increasing Behavior**

### **Of Annual Reporting Of Tax Return (Indonesian Evidence)**

Tiwi Aliffiani, Syamsurijal, Luk Luk Fuadah.....58-83

<b>Corporate Governance and Financial Performance Relationship: Case for Oman Companies</b>	
İlker Yılmaz.....	84-106
<b>İşletmeler Bütçelemeden Vazgeçmeli mi?</b>	
(Should Businesses Abandon the Budgeting?)	
Yavuz Kılınç.....	107-124
<b>Türkiye'de Kamu Yararını İlgilendiren Kuruluşların Bağımsız Denetimine İlişkin Bir İnceleme (A Study on the Independent Auditing of Public Interest Entities in Turkey)</b>	
Aslıhan E. Bozduk, Merve Uçar, Burak Çağrı Yılmaz.....	125-143
<b>Litigation Risk, Auditor Conservatism and An Overview of Turkey Characteristic</b>	
Fatih Şentürk, Özgür Özkan.....	144-159
<b>Determinants of Micro-Insurance Business Performance in Ethiopia</b>	
Abel Worku, Aregu Asmare.....	160-172
<b>The Determinants of Cash Holdings: Evidence from Listed Manufacturing Companies in Indonesia</b>	
Muhammad Atha Umry, Yossi Diantimala.....	173-184
<b>Investigating Environmental Accounting and its Role in Reducing Environmental Costs (Case Study: Iran Noubaft Textile Company)</b>	
Kamran Ghaemmaghami, Morteza Zamani, Hassan Shafiei.....	185-202
<b>Kurumlar Vergisine İlişkin Yatırım Teşviklerinin TMS 12 Gelir Vergileri Standardı Çerçevesinde Muhasebeleştirilmesi (Accounting of Investment Incentives Relating Corporation Tax Within the Framework of TAS 12 Income Taxes Standard)</b>	
Ahmet Gökgöz.....	203-215
<b>Dynamic Adjustment Towards Target Capital Structure: Panel Evidence of Listed Firms in Kenya</b>	
Leonard K. Maina, Tobias Olweny , Kenneth L. Wanjau.....	216-242
<b>Exploring Accounting Research in “Emerald’s Accounting Journals” Using Content Analysis Approach</b>	
Mahdi Mahdavikhou.....	243-259