



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 Address

www.jafas.org

Co-Editors-in-Chief

Ahmet Gökgöz, Ph.D., Turkey

Simon Grima, Ph.D., Malta

The Members of The Editorial Board

Ahmet Selçuk Dizkırıcı, Ph.D., Turkey

Ana Morariu, Ph.D., Romania

Agim Mamuti, Ph.D., Albania

Cemal Elitaş, Ph.D., Turkey

Chris Parsons, Ph.D., UK

Hasan Basri, Ph.D., Indonesia

Holger Perlwitz, Ph.D., Germany

Irina Solovjova, Ph.D., Latvia
Jean Schiltz, Ph.D., Luxembourg
Johan Potgieter, Ph.D., South Africa
Jonathan Spiteri, Ph.D., Malta
Inna Romanova, Ph.D., Latvia
Leonardo Badeo, Ph.D., Romania
Marina Kudinska, Ph.D., Latvia
Patrick Ring, Ph.D., UK
Peter Young, Ph.D., USA
Pierpaolo Marano, Ph.D., Italy
Ramona Rupeika-Apoga, Ph.D., Latvia
Silvia Sumedrea, Ph.D., Romania
Silvio John Camilleri, Ph.D., Malta

INDEXING

EBSCO
PreQuest
J-Gate
The University of Malta
Directory Of Open Access Journals (DOAJ)
Directory Of Research Journals Indexing (DRJI)
CiteFactor
International Scientific Indexing (ISI)
Open Academic Journals Index (OAJI)
Research Bible
Eurasian Scientific Journal Index (ESJI)
Scientific Indexing Services (SIS)

ADDRESS

Adnan Menderes Mah. Şehit Yaşar Kuş Cad.
No:44, Daire:7
77100 Yalova, TURKEY

BOARD OF REFEREES

Ahmet Tanç, Ph.D, Nevşehir Hacı Bektaş Veli University, Turkey
Ahmet Türel, Ph.D, Istanbul University, Turkey
Ahmet Vecdi Can, Ph.D, Sakarya University, Turkey
Ali Deran, Ph.D, Niğde University, Turkey
Ana Morariu, Bucharest University of Ecomic Studies, Romania

Ayça Akarçay Ögüz, Ph.D, Marmara University, Turkey
Ayşe Pamukçu, Ph.D, Marmara University, Turkey
Ayşe Tansel Çetin, Ph.D, Yalova University, Turkey
Ayşen Korukoğlu, Ph.D, Ege University, Turkey
Ayşenur Tarakçioğlu Altınay, Ph.D, Uşak University, Turkey
Banu Tarhan Mengi, Ph.D, Marmara University, Turkey
Beyhan Güçlü Marşap, Ph.D, Gazi University, Turkey
Bilge Leyli Elitaş, Ph.D, Yalova University, Turkey
Blidaru Gheorghe, Ph.D, Valahia University of Targoviste, Romania
Burcu Dinçergök, Ph.D., Atılım Universitii, Turkey
Büşra Tosunoğlu, Ph.D, Gümüşhane University, Turkey
Can Tansel Kaya, Ph.D, Yeditepe University, Turkey
Cengiz Güney, Ph.D, Kocaeli University, Turkey
Chris Parsons, Ph.D., Cass Business School, City, University of London, UK
Emin Zeytinoğlu, Ph.D, Dumlupınar University, Turkey
Engin Ergüden, Ph.D, Yeditepe University, Turkey
Ercan Özen, Ph.D, Uşak University, Turkey
Erdal Yılmaz, Ph.D, Ondokuz Mayıs University, Turkey
Fatih Burak Gümüş, Ph.D, Sakarya University, Turkey
Fatih Şentürk, Ph.D, Abant İzzet Baysal University, Turkey
Fatma Pamukçu, Ph.D, Marmara University, Turkey
Figen Türüdüoğlu Öker, Ph.D, Bahçeşehir University, Turkey
Filiz Konuk, Ph.D, Sakarya University, Turkey
Ganite Kurt, Ph.D, Gazi University, Turkey
Gülin Vardar, Ph.D, İzmir Univertiy of Economics, Turkey
Gürol Durak, Ph.D, Yaşar University, Turkey
Hanifi Ayboğa, Ph.D, Marmara University, Turkey
Hasan Şenol, Ph.D, Süleyman Demirel University, Turkey
Hüseyin Aktaş, Ph.D, Celal Bayar University, Turkey
Inna Romanova, Ph.D., Latvia University, Latvia
Irina Solovjova, Ph.D., Latvia University, Latvia
İsa Tak, Ph.D, Lumina University, Romania
Jean Schiltz, Ph.D., Universtiy of Luxembourg, Luxembourg

Jonathan Spiteri, Ph.D., University of Malta, Malta
Leonardo Badea, Ph.D, Valahia University of Targoviste, Romania
Mahmut Karğın, Ph.D, Celal Bayar University, Turkey
Marina Kudinska, Ph.D., Latvia University, Latvia
Meral Erol Fidan, Ph.D, Bilecik Şeyh Edebali University, Turkey
Mesut Doğan, Ph.D, Afyon Kocatepe University, Turkey
Mine Aksoy, Ph.D, Yalova University, Turkey
Mustafa Üç, Ph.D, Epoka University, Albania
Nida Türeğün, Ph.D, Özyeğin University, Turkey
Nuraydın Topçu, Ph.D, Yalova University, Turkey
Osman Tugay, Ph.D, Mehmet Akif Ersoy University, Turkey
Patrick Ring, Ph.D., Glasgow Caledonian University, UK
Peter Young, Ph.D., University of St. Thomas, USA
Pierpaolo Marano, Ph.D., UNICATT, Italy
Rabia Aktaş, Ph.D, Celal Bayar University, Turkey
Rabia Aktaş Şenkardeşler, Ph.D., Yalova University, Turkey
Ramona Rupeika-Apoga, Ph.D., Latvia University, Latvia
Seçkin Gönen, Ph.D, Dokuz Eylül University, Turkey
Silvio John Camilleri, Ph.D., University of Malta, Malta
Serkan Özdemir, Ph.D, Pamukkale University, Turkey
Sibel Karğın, Ph.D, Celal Bayar University, Turkey
Simon Grima, Ph.D., University of Malta, Malta
Süleyman Yükçü, Ph.D, Dokuz Eylül University, Turkey
Şerife Subaşı, Ph.D, Bilecik Şeyh Edebali University, Turkey
Şükran Güngör Tanç, Ph.D, Nevşehir Hacı Bektaş Veli University, Turkey
Taylan Altıntaş, Ph.D, İstanbul University, Turkey
Tuğba Uçma Uysal, Ph.D, Muğla Sıtkı Koçman University, Turkey
Ümit Gücenme Gençoğlu, Ph.D, Uludağ University, Turkey
Valentin Radu, Ph.D, Valahia University of Targoviste, Romania
Zafer Sayar, Ph.D, TOBB Universtiy of Economics & Technology, Turkey
Zeynep Topaloğlu, Ph.D, Georgetown University, Qatar