



**Contents**

**Audit Quality and Accounting Conservatism**

Nishtiman H. Mohammed, Ku Nor Izah Ku Ismail, Noor Afza Amran.....1-23

**The Influence of Leverage, Density of Fixed Assets and Independent Commissioners on Effective Companies Tax Rate in Indonesia**

Maskanah, Islahuddin.....24-37

**The Influence of Personal Taxpayer Attitudes Related to the Implementation of Administrative Sanctions, Account Representative Services and Ability to Pay Tax Amnesty Ransom to the Compliance of Individual Taxpayers in Palembang City, Indonesia**

Belgie Intrada, Tertiarto Wahyudi, Azwardi.....38-56

**Küçük Ve Orta Ölçekli İşletmelerin Bağımsız Denetime Yaklaşımlarını Etkileyen Faktörler: İlgili Literatür Kapsamında Bir Derleme Çalışması**

(The Factors Affecting The Approaches Towards Independent Auditing Of Small And Medium-Sized Enterprises: A Literature Review)

Ali Haydar Güngörmüş.....57-72

**Türkiye'deki İşletmelerin PROMETHEE Yöntemi İle Finansal Performans-Piyasa Değeri Analizi (Financial Performance-Market Value Analysis of BIST 100 Companies by Promethee Method)**

Nalan Ece.....73-87

<b>Income Mix and Liquidity of Nigerian Deposit Money Banks: Evidence from Dynamic Panel Models</b>	
Wasiu A. Sanyaolu, Akinbiyi O. Akintaro, Adeyinka T. Adebayo, Ibrahim T. Adefolu.....	88-105
<b>Opportunity and Challenges of Electronic-Banking System in Commercial Bank of Ethiopia (A Case Study on Gurage Zone)</b>	
Abdulselem Fetu.....	106-122
<b>Firm-Specific and Macroeconomic Determinants of Banks Liquidity: Empirical Investigation from Ethiopian Private Commercial Banks</b>	
Abdu Mohammed Assfaw.....	123-145
<b>Estimating the Proportion of Misstated Records in an Audit Data set using Benford's Law</b>	
Carlos Gomes da Silva, Pedro Manuel Rodrigues Carreira.....	146-162
<b>TFRS 9 Finansal Araçlar Standardı Çerçevesinde Ticari Alacaklara İlişkin Beklenen Kredi Zararlarının Tespiti ve Muhasebeleştirilmesi</b> (Estimation and Accounting of Expected Losses Relating the Trade Receivables within the Framework of TFRS 9 Financial Instruments Standard)	
Ahmet Gökgöz.....	163-178