Contents

Income Diversification and Financial Performance. Should Banks Trade?
Peter Nderitu Githaiga, Josephat Cheboi Yegon, Joyce Kimosop Komen.................................1-14

The Influence of E-Tax User Satisfaction on Perception of Service Tax Climate and Overall Satisfaction
Elisa Tjondro, Effie Kurniati Prayogo, Yoke Amanda.................................................................15-34

Fraud Evasion Triangle: Why Can Fraud Not Be Detected?
Emre Ergin, İlkay Ejder Erturan.................................................................................................35-45

A Hiccup in Turkey’s Prolonged Credit Fueled Economic Transition: A Comparative Analysis of Before and After the August Rout
John Taskinsoy..........................................................................................................................46-66

This Time is Different: Facebook’s Libra Can Improve Both Financial Inclusion and Global Financial Stability as a Viable Alternative Currency to the U.S. Dollar
John Taskinsoy..........................................................................................................................67-86

A Qualitative Assessment on Public Oversight Accounting and Auditing Standards Authority and Auditor’s Audit within the Context of Surveillance Concept (Gözetim Kavramı Bağlamında Kamu Gözetimi Kurumu ve Denetçinin Denetimi Üzerine Nitel Bir Değerlendirme)
Ahmet Gökgöz..........................................................................................................................87-102
Investment Decision; Information Driven and Preference Ordering
George Obeng........................................................................................................................................103-122

Impact of Operating Spread on Firm’s Performances: Evidence from
Sri Lankan Manufacturing Companies
Dona Ganeesha Priyangika Kaluarachchi...............................................................................................123-135

The Effect of Director Experience on Acquisition Performance
Edi, Erik Saputra........................................................................................................................................136-150