



**Challenges of Implementing IFRS in Kosovo**

Mimoza Guda Ferati, Skender Ahmeti, Muhamet Aliu.....1-15

**Examining Internal Audit Process of Selected Local Governments in the Central Region of Ghana**

Anthony Egyir Aikins, John Victor Mensah, Akwasi Kumi-Kyereme.....16-37

**Board of directors and corporate social responsibility reporting of quoted companies in Nigeria**

Onipe Adabenege Yahaya, James Apochi.....38-52

**Assessment of a Value at Risk in Heavy Construction Equipment Energy Efficiency Projects**

Vakhtang Berishvili.....53-63

**Analysis Of The Macroeconomic Factors Determining The Asset Profitability of The Turkish Banking System in The Period of 2010-2020**

Özgür Özkan.....64-79

**Pay Getirilerini Etkileyen Finansal Oranların Panel Veri Analizi Yöntemiyle Belirlenmesi: BİST 100 İmalat Sektörü İşletmeleri Üzerine Bir Uygulama**

(Determining Factors Affecting Stock Returns by Panel Data Analysis Method: An Application on Manufacturing Industry Companies Listed in BIST 100)

Murat Mat, Mehmet Cihangir.....80-95

<b>Level of Implementation of International Accounting Standards by Large Enterprises in Kosovo</b>	
Lyra Osmani, Skender Ahmeti, Muhamet Aliu.....	96-108
<b>Methodological Deficiencies in the Expert Testimony of Forensic Accountants: A Qualitative Content Analysis of Judicial Statements Pertaining to Daubert Exclusions</b>	
Ronnie Abukhalaf, Melissa M. Aldridge, James A. Smith.....	109-132