



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

### EDITORS

	<b>Name</b>	<b>University</b>	<b>Department</b>	<b>Country</b>	<b>E-mail</b>
1	Ahmet Gökğöz	Founder	Journal of Accounting, Finance and Auditing Studies (JAFAS)	Turkey	ahmetgokgoz83@gmail.com
2	Eleftherios Thalassinos	University of Piraeus	Dept of Maritime Studies	Greece	thalassinos@ersj.eu
3	Simon Grima	University of Malta	Dept of Insurance	Malta	simon.grima@um.edu.mt
4	Inna Romanova	University of Latvia	Dept of Economics & Finance	Latvia	inna.romanova@lu.lv
5	Patrick Ring	Glasgow Caledonian University	School for Business and Society	Scotland	p.ring@gcu.ac.uk
6	Peter J. Baldacchino	University of Malta	Dept of Accountancy	Malta	peter.j.baldacchino@um.edu.mt
7	Ibish Mazreku	University Hazhi Peza Kosovo	Dept of International Economics	Kosovo	ibish.mazreku@unhz.eu
8	Pierpaolo Marano	Catholic University of the Sacred Heart – Milan	Department of Legal Studies	Italy	pierpaolo.marano@unicatt.it
9	Abdu Mohammed Assfaw	Mizan Tepi University	College of Business and Economics	Ethiopia	abdum4316@gmail.com

## Referees

1	Ramona Rupeika-Apoga	University of Latvia	Dept of Finance & Accounting	Latvia	rr@lu.lv
2	Eleftherios Thalassinos	University of Piraeus	Dept of Maritime Studies	Greece	thalassinos@ersj.eu
3	Patrick Ring	Glasgow Caledonian University	School for Business and Society	Scotland	p.ring@gcu.ac.uk
4	Silvio John Camilleri	University of Malta	Dept of Banking and Finance	Malta	silvio.j.camilleri@um.edu.mt
5	Marina Kudinska	University of Latvia	Dept of Economics & Finance	Latvia	inna.romanova@lu.lv
6	Ibish Mazreku	University Hazhi Peza Kosovo	Dept of International Economics	Kosovo	ibish.mazreku@unhz.eu
7	Jean Schiltz	University of Luxembourg	Luxembourg School of Finance (LSF)	Luxembourg	jang.schiltz@uni.lu
8	Simon Grima	University of Malta	Dept of Insurance	Malta	simon.grima@um.edu.mt
9	Pierpaolo Marano	Catholic University of the Sacred Heart – Milan	Department of Legal Studies	Italy	pierpaolo.marano@unicatt.it
10	Peter C. Young	University of St. Thomas	Department of Management	USA	pcyoung@stthomas.edu
11	Jonathan Spiteri	University of Malta	Dept of Insurance	Malta	jonathan.v.spiteri@um.edu.mt
12	Inna Romanova	University of Latvia	Dept of Economics & Finance	Latvia	inna.romanova@lu.lv
13	Chris Parsons	City University of London	Cass Business School	UK	C.Parsons@city.ac.uk
14	Irina Solovjova	University of Latvia	Dept of Economics & Finance	Latvia	irina.solovjova@lu.lv
15	Ercan Özen	Uşak University	School of applied Science -Department of Banking and Finance	Turkey	ercan.ozen@usak.edu.tr
16	Tulus Suryanto	Raden Intan University	Dept of Accounting	Indonesia	tulus@radenintan.ac.id
17	Fisnik Morina	University Hazhi Peza Kosovo	Dept of International Economics	Kosovo	fisnik.morina@unhz.eu
18	Darko Tipuric	University of Zagreb	Dept of Organisation and Management	Croatia	dtipuric@efzg.hr
19	Ivona Vrdoljak Raguz	University of Dubrovnik	Department of Economics and Business Economics	Croatia	ivrdolja@unidu.h
20	Ileana Tache	Transilvania University of Brasov	Dept of Marketing	Romania	ileanatache@unitbv.ro

## **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)

Scope Database

## **PUBLISHER**

Istanbul Business Academy

(İBA Eğitim ve Danışmanlık Hizmetleri Anonim Şirketi)



## **ADDRESS**

Muradiye Mahallesi, 4.Sokak, No:13/4

D Blok Daire:9, Yunusemre,

Manisa, TURKEY