

DETAILED CONFERENCE TECHNICAL PROGRAM

JULY 3, 2017–Monday

AQUALINA HOTEL CONFERENCE ROOMS

09:30 – 11:00 Registration

MAIN HALL:

11:00 – 12:00 Opening Ceremony

Prof. Ümit GÜCENME GENÇOĞLU

Head of Association Of Accounting And Finance Academician

Prof. Tatjana PETKOVSKA MIRCEVSKA

Director Institute of Economics, UKIM, Skopje, Republic of Macedonia

Prof. Biljana ANGELOVA

Vice rector for Finance, Investments and Development, Ss. Cyril and Methodius University

Prof. Nikola JANKULOVSKI

Rector of the University Ss Cyril and Methodius in Skopje

Prof. Yusuf ULCAY

Rector of the Uludağ University in Turkey

Ph.D. Genç Osman YARAŞLI

President of Turkey's Public Oversight, Accounting and Auditing Standards Authority

12:00 – 13:00 Opening Session

Keynote Speaker:

INDEPENDENT AUDIT AND ACCOUNTING STANDARDS IN TURKEY AND HISTORICAL IMPROVEMENTS

Hasan GÜL

Public Oversight, Accounting and Auditing Standards Authority

Keynote Speaker:

PENSION SYSTEM REFORM IN THE REPUBLIC OF MACEDONIA: ESTABLISHMENT OF MULTIFUND SYSTEM

Ph.D. Habil MUSTAFAI

Agency for Foreign Investments and Export Promotion of the Republic of Macedonia

Keynote Speaker:

STRUCTURE OF PORTFOLIO AND INVESTMENT POLICY OF PENSION FUNDS IN REPUBLIC OF MACEDONIAN

Bulent DERVISHII

Director of Macedonian Agency for Supervision of Pension Fonda

13:00 – 14:30 Lunch

14:30 – 16:00 PARALLEL SESSIONS

MAIN HALL: FINANCIAL MARKETS

Chair: Prof. Seval KARDEŞ SELİMOĞLU/Anadolu University

- 1. HOW DO STOCK MARKETS REACT AGAINST TAX REGULATIONS?:
EXAMPLE FROM BIST FINANCIAL SECTOR INDICES**
Asst. Prof. Merve TUNCAY
Cumhuriyet University

- 2. FACTORS AFFECTING CAPITAL MARKET DEVELOPMENT IN THE
REPUBLIC OF MACEDONIA**
Ph.D. Snezana KOSTADINOSKA-MILOSESKA
Ss. Cyril and Methodius University
Ph.D. Diana BOSKOVSKA
Ss. Cyril and Methodius University
Ph.D. Elizabeta DJAMBASKA
Ss. Cyril and Methodius University
Ph.D. Vladimir PETKOVSKI
Ss. Cyril and Methodius University

- 3. EFFECTS OF EXPECTATIONS AND CONFIDENCE INDICES ON
FINANCIAL MARKETS**
Prof. Vedat SARIKOVANLIK
Istanbul University
Res. Asst. Ph.D. Semra T. ALTUNTAŞ
Istanbul University
PhD. Candidate Nertil MERA
Istanbul University

MUFAD HALL: SUSTAINABILITY

**Chair: Prof. Biljana ANGELOVA, Vice rector for Finance, Investments
and Development, Ss. Cyril and Methodius University**

- 1. ECONOMIC SUSTAINABILITY OF ORGANIC FOOD PRODUCTION:
RESEARCH ON ORGANIC FOOD CONSUMER BEHAVIOR IN THE
REPUBLIC OF MACEDONIA**
Assoc.Prof. Natasha DANILOSKA
Ss. Cyril and Methodius University
Prof. Tatjana PETKOVSKA-MIRCHEVSKA
Ss. Cyril and Methodius University
Res.Asst. Katerina Hadzi NAUMOVA-MIHAILOVSKA
Ss. Cyril and Methodius University

- 2. THE CORPORATE SUSTAINABILITY SOLUTION: TRIPLE BOTTOM
LINE**
Asst. Prof. Mihriban COŞKUN ARSLAN
Gaziosmanpaşa University
Lecturer Harun KISACIK
Hitit University

3. ACCOUNTING AND SUSTAINABILITY OF SOCIAL ENTERPRISES - THE CASE OF THE REPUBLIC OF MACEDONIA

Asst. Prof. Marija MAGDINCHEVA SOPOVA

University Goce Delcev

Prof. Kiril POSTOLOV

Ss. Cyril and Methodius University

Lecturer Aneta STOJANOVSKA-STEFANOVA

University Goce Delcev

4. INFLUENCE OF BUDGET DEFICIT ON ECONOMIC GROWTH - THE CASE OF THE REPUBLIC OF MACEDONIA

Ph.D. Candidate Aleksandar Nikoloski

Ss. Cyril and Methodius University

Prof. Pece Nedanovski

Ss. Cyril and Methodius University

SS. CYRIL HALL: ACCOUNTING EDUCATION

Chair: Prof. Aylin POROY ARSOY/Uludağ University

1. THE EFFECTS OF ENVIRONMENTAL ACCOUNTING EDUCATION ON STUDENTS' ENVIRONMENTAL CONSCIOUSNESS

Prof. Fatih Coşkun ERTAŞ

Gaziosmanpaşa University

Res.Asst. Oktay ÖZKAN

Gaziosmanpaşa University

2. THE SUCCESS ON COST ACCOUNTING COURSE OF STUDENTS REGISTERED TO OPEN EDUCATION IN ATATURK UNIVERSITY

Prof. Reşat KARCIOĞLU

Atatürk University

Asst. Prof. Meryem ÖZTÜRK

Atatürk University

Ph.D. Durmuş YILDIRIM

Atatürk University

3. PERCEPTION OF FORENSIC ACCOUNTING EDUCATION AS A TOOL FOR ANTI-FRAUD IN LIBYA

Asst. Prof. Ali Altuğ BİÇER

İstanbul Commerce University

Lecturer Mohamed ISSA

University of Benghazi

16:00 – 16:30 Coffee Break

16:30 – 18:00 PARALLEL SESSIONS

MAIN HALL: PORTFOLIO ANALYSIS AND RISK MANAGEMENT

Chair: Prof. Seval KARDEŞ SELİMOĞLU / Anadolu University

1. THE REDUCTION MODEL PROPOSAL FOR PARAMETER NUMBER REQUIRED FOR PORTFOLIO OPTIMIZATION

Lecturer Recep ÇAKAR

Hitit University

Lecturer Eyyüp E. ŞAHİN

Hitit University

Res.Asst. Oktay ÖZKAN

Gaziosmanpaşa University

2. A NEW EFFICIENT FRONTIER EXPERIMENT IN INVESTMENT ANALYSIS

Res. Asst. Oktay ÖZKAN

Gaziosmanpaşa University

Lecturer Recep ÇAKAR

Hitit University

Lecturer Eyyüp E. ŞAHİN

Hitit University

Lecturer Harun KISACIK

Hitit University

3. THE RISKS THAT WILL THREATEN GOING CONCERN AND CONTROL RECOMMENDATIONS

Asst. Prof. H. Pınar KAYA

Ahi Evran University

Prof. Şaban UZAY

Erciyes University

4. DETERMINATION OF THE RELATIONSHIP BETWEEN OPERATING CYCLE RISKS AND OTHER RISKS: AN APPLICATION ON THE BIST TEXTILE INDEX

Assoc.Prof. Semra AKSOYLU

Erciyes University

Assoc.Prof. Derviş BOZTOSUN

Erciyes University

Res.Asst. Fatih ALTINIŞIK

Erciyes University

Lecturer Emre Hayri BARAZ

Cumhuriyet University

MUFAD HALL: PERFORMANCE REPORTING

Chair: Neda PETROSKA ANGELOSKA, Ss. Cyril and Methodius University

1. INVESTIGATION OF PURCHASING LICENSED MERCHANDISE BEHAVIORS OF SPORTS TEAMS FANS: Students of İnönü University Example

Assoc. Prof. Mahmut AÇAK

İnönü University

Assoc.Prof. Recep KARABULUT
İnönü University

2. EFFECT OF BOARD MEMBERS' GENDER ON FINANCIAL PERFORMANCE

Res. Asst. Ceyda KAVURMACI
Uludağ University
Assoc. Prof. Füsün ÇINAR ALTINTAŞ
Uludağ University

3. THE AFFECTS OF ENTERPRISE RISK MANAGEMENT MATURITY LEVEL ON OPERATIONAL PERFORMANCE

Asst. Prof. Yasemin ERTAN
Uludağ University

SS. CYRIL HALL: COST AND MANAGERIAL ACCOUNTING

Chair: Prof. Ganite KURT/ Gazi University

1. CLOUD ACCOUNTING SYSTEMS AND A SWOT ANALYSIS

Lecturer Metin ALLAHVERDİ
Selçuk University

2. INFORMATION TECHNOLOGIES AND E-ACCOUNTING EDUCATION

Asst. Prof. Murat KARAHAN
Gaziantep University
Res. Asst. Medet İĞDE
Gaziantep University

3. TRANSFER PRICING IN THE BALKANS

Assoc. Prof. Batuhan GÜVEMLİ
Trakya University
Assoc. Prof. Halil İbrahim ALPASLAN
Marmara University
Tax Manager Mehmet Emre ŞUŞOĞLU
Deloitte, TURKEY

JULY 4, 2017 – Tuesday

AQUALINA HOTEL CONFERENCE ROOMS

09:30 – 11:00 PARALLEL SESSIONS

MAIN HALL: BEHAVIORAL FINANCE

Chair: Assoc. Prof. Batuhan GÜVEMLİ/ Trakya University

1. THE NEXUS BETWEEN BIST INDEX AND NET DIRECT, INDIRECT INVESTMENTS AND REAL EXCHANGE RATE AS THE BAROMETER OF ECONOMY

Prof. Reşat KARCIOĞLU
Atatürk University
Prof. Ömer Selçuk EMSEN
Atatürk University
Asst. Prof. Ensar AĞIRMAN

Atatürk University
Assoc. Prof. İhsan YILDIZTEKİN
Atatürk University

2. THE EFFECTS OF MACROECONOMIC VARIABLES ON BIST

Prof. Reşat KARCIOĞLU

Atatürk University

Asst. Prof. Ensar AĞIRMAN

Atatürk University

Res. Asst. Muhammet ÖZCAN

Atatürk University

**3. DETERIORATING PROFITS of BROKERAGE FIRMS POST-IFRS:
EMPIRICAL EVIDENCE**

Prof. Önder KAYMAZ

Clarion University

CPA Ph.D. Özgür KAYMAZ

*Manager of Financial and Administrative Affairs at the Education
Directorate in Turkish Airlines*

**4. EXAMINING THE DAYLIGHT SAVING ANOMALY WITH
GARCH MODEL**

Prof. Cengiz TORAMAN

Izmir Demokrasi University

PhD. Candidate Emre ÖZTOSUN

PhD. Candidate Emre ÇOLAKOĞLU

MUFAD HALL: AUDITING

Chair: Prof. Ümit GÜCENME GENÇOĞLU/ Uludag University

**1. STANDARD OF THE EVENTS AFTER ISA (INDEPENDENT STANDARD
ON AUDITING) 560 BALANCE SHEET DATE: A RESEARCH ON
INDEPENDENT AUDITORS**

Prof. Fatih Coşkun ERTAŞ

Gaziosmanpaşa University

Lecturer Selim GÜNGÖR

Gaziosmanpaşa University

**2. CALCULATION OF CONTROL RISK IN ACCOUNTING AUDIT
AND APPLICATIONS IN TURKEY**

PhD. Candidate Aynur IŞIK

Uludağ University

3. AUDITING AND ASSURANCE SERVICES

Asst. Prof. Mihriban COŞKUN ARSLAN

Gaziosmanpaşa University

PhD. Candidate Serkan DEMİRKAN

**4. GENERAL STRUCTURE OF INDEPENDENT AUDIT FIRMS IN
TURKEY**

Res. Asst. Tuba BORA

Uludağ University

Asst. Prof. Fikri PALA
Uludağ University

SS. CYRIL HALL: ACCOUNTING EDUCATION AND AUDITING

Chair: Prof. Tatjana PETKOVSKA MIRCEVSKA/*Director Institute of Economics, UKIM, Skopje*

1. THE EVALUATION OF THE SUCCESS IN ACCOUNTING I CLASSES WITHIN THE CONTEXT OF MULTIPLE INTELLIGENCE THEORY

Prof. Aylin POROY ARSOY

Uludağ University

Res. Asst. Tuba BORA

Uludağ University

Postgraduate Esra ÖZDEMİR

Anadolu University

2. THE RELATIONSHIP BETWEEN CONTINUOUS AUDITING AND INTERNAL CONTROL

Prof. Adem ÇABUK

Uludağ University

Res. Asst. Alp AYTAÇ

Uludağ University

Res. Asst. Can Efecan AKHAN

Uludağ University

3. AUDIT WITH BENFORD ANALYSIS: AN APPLICATION ON PUBLIC HOSPITALS

Lecturer Onur ÖZEVİN

Abant İzzet Baysal University

4. THE POSSIBLE OUTPUTS OF INTERNATIONAL INTERNSHIPS IN ACCOUNTING EDUCATION

Ph.D. Nusret Yazıcı

Republic Of Turkey Ministry Of Food, Agriculture And Livestock

Prof. Ganite Kurt

Gazi University

10:00 – 11:30 Coffee Break

11:30 – 13:00 **PARALLEL SESSIONS**

MAIN HALL: CORPORATE MANAGEMENT

Chair: Prof. Tatjana PETKOVSKA MIRCEVSKA/*Director Institute of Economics, UKIM, Skopje*

1. THE RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND CORPORATE FINANCIAL PERFORMANCE – EVIDENCE FROM EMPIRICAL STUDIES

Assoc. Prof. Zoran JANEVSKI

Ss. Cyril and Methodius University

Assoc. Prof. Elena DAVITKOVSKA

Ss. Cyril and Methodius University

Asst. Prof. Irina MAJOSVKI

Ss. Cyril and Methodius University

Asst. Prof. Vladimir PETROVSKI

Ss. Cyril and Methodius University

2. DETERMINATION OF THE LOCATION OF ESTABLISHMENT WITH ELECTRE METHOD: BURSA PROVINCE AUTOMOTIVE INDUSTRY CASE

Assoc.Prof. Değer ALPER

Uludağ University

Res. Asst. Ebru AYDOĞAN

Uludağ University

Lecturer Canan BAŞDAR

Uludağ University

3. MUTUAL INTERACTION BETWEEN CORPORATE GOVERNANCE AND ENTERPRISE RISK MANAGEMENT: A CASE STUDY IN BORSA ISTANBUL STOCK EXCHANGE

Assoc. Prof. Süleyman Serdar KARACA

Gaziosmanpaşa University

Lecturer Zekai ŞENOL

Cumhuriyet University

Asst. Prof. Özge KORKMAZ

Bayburt University

4. RELATIONSHIP BETWEEN THE COUNTRY RISK AND THE DIRECT FOREIGN CAPITAL INVESTMENT: TURKEY CASE

Res. Asst. Ahmet ZELKA

Istanbul University

Res. Asst. Ph.D. Semra TAŞPUNAR ALTUNTAŞ

Istanbul University

Res. Asst. Abdullah BAYRAM

Istanbul University

MUFAD HALL: ISTANBUL STOCK EXCHANGE (BIST) BASED RESEARCHES

Chair: Prof.Seval KARDEŞ SELİMOĞLU/ Anadolu University

1. MOMENTUM ANOMALY: RESEARCH IN BIST 100 INDEX

Ph.D. Yusuf KALDIRIM

2. MEASURING SUSTAINABILITY PERFORMANCE OF FIRMS IN MANUFACTURING INDUSTRY IN TURKEY BY USING A MULTI CRITERIA DECISION MAKING METHOD

Asst. Prof. Funda ÖZÇELİK

Uludag University

Asst. Prof. Burcu AVCI ÖZTÜRK

Uludag University

3. THE RELATIONSHIP BETWEEN AGGREGATE INVESTMENT, INVESTOR SENTIMENT AND STOCK RETURNS: THE CASE OF BIST INDUSTRIAL INDEX STOCKS

Prof. Cengiz TORAMAN

İzmir Demokrasi University
PhD. Tülin ANLAŞ
Prof. Bedriye TUNÇSİPER
İzmir Demokrasi University

SS. CYRIL HALL: FINANCIAL PERFORMANCE

Chair: Prof. Önder KAYMAZ/Clarion University

1. EVALUATING THE FINANCIAL SOLVENCY OF TURKISH LISTED COMMERCIAL BANKS: AN APPLICATION OF BANKOMETER

Asst. Prof. İlkut Elif KANDİL GÖKER

Kırıkkale University

Asst. Prof. Tuba Derya BAŞKAN

Kırıkkale University

2. DIESELGATE AND ITS IMPACTS ON CONSUMERS, REGULATORS AND THE COMPANY

Asst. Prof. İffet KESİMLİ

Kırklareli University

3. AUDITING OF FINANCIAL SUSTAINABILITY FOR PUBLICLY AND NON-PUBLICLY LISTED COMPANIES AND A RESEARCH IN BURSA

Res. Asst. Alp AYTAÇ

Uludağ University

Prof. Ümit GÜCENME GENÇOĞLU

Uludağ University

13:00– 14:30 Lunch

14:30 – 16:00 PARALLEL SESSIONS

MAIN HALL: PERFORMANCE REPORTING

Chair: Prof. Fatih Coşkun ERTAŞ/ Gaziosmanpaşa University

1. ANALYSIS OF THE RELATIONSHIP BETWEEN MUNICIPALITIES' FINANCIAL STATEMENTS AND POPULATION IN TURKEY FROM 1980 TO 2014

Lecturer Gülistan BAŞÇI

Hitit University

Asst. Prof. Eşref Savaş BAŞÇI

Hitit University

2. IMPLEMENTATION OF HYBRID DATA MINING APPROACH IN FRAUD EXAMINATION: A RESEARCH ON MANUFACTURING FIRMS LISTED IN ISTANBUL STOCK EXCHANGE

Prof. Seval KARDEŞ SELİMOĞLU

Anadolu University

Res. Asst. Gül YEŞİLÇELEBİ

Anadolu University

3. ESTIMATION OF THE MINIMUM HEALTH EXPENSES OF 2015-2016 1ST LEAGUE TEAMS OF 2015-2016 TURKISH FOOTBALL FEDERATION

Assoc. Prof. Recep KARABULUT

İnönü University

Assoc. Prof. Mahmut AÇAK

İnönü University

4. THE RELATIONSHIP BETWEEN LIQUIDITY RATIOS AND CASH PROVIDED FROM MAIN ACTIVITIES OF THE COMPANIES

Prof. Ümit GÜCENME GENÇOĞLU

Uludağ University

Res. Asst. Alp AYTAÇ

Uludağ University

Yusuf KURT

MUFAD HALL: ACCOUNTING AND ECONOMICAL DEVELOPMENT

Chair: Prof. Ganite KURT/ Gazi University

1. POSSIBILITIES FOR MANAGING FINANCIAL CRISES OF MACEDONIAN COMPANIES

Prof. Biljana ANGELOVA

Ss. Cyril and Methodius University

Prof. Neda PETROSKA-ANGELOVSKA

Ss. Cyril and Methodius University

Assoc. Prof. Marija ACKOVSKA

Ss. Cyril and Methodius University

2. EUROPEAN CENTRAL BANK -CONVENTIONAL AND/OR UNCONVENTIONAL INSTRUMENTS FOR MONETARY POLICY

Prof. Klimentina POPOSKA

Ss. Cyril and Methodius University

MSc Elena MIHAJLOSKA

Coordea Outsourcing

Asst. Prof. Iskra STANCHEVA-GIGOV

Ss. Cyril and Methodius University

3. DIGITAL ECONOMY AS A FACTOR FOR SUSTAINABLE DEVELOPMENT-COMPARISON OF PRACTICES IN THE SIX COUNTRIES OF SOUTHEAST EUROPE

Assoc. Prof. Zoran JANEVSKI

Ss. Cyril and Methodius University

Asst. Prof. Vladimir PETROVSKI

Ss. Cyril and Methodius University

Prof. Tatjana PETKOVSKA MIRCEVSKA

Ss. Cyril and Methodius University

Assoc. Prof. Elena DAVITKOVSKA

Ss. Cyril and Methodius University

Asst. Prof. Irina MAJOSVKI

Ss. Cyril and Methodius University

4. OPERATING DRIVERS WHICH EXPLAIN BANK CREDIT MARGINS: THE CASE OF TURKEY

CPA Ph.D. Özgür KAYMAZ

Manager of Financial and Administrative Affairs at the Education Directorate in Turkish Airlines

Prof. Önder KAYMAZ

Clarion University

16:00 – 17:00: CLOSING CEREMONY (MAIN HALL)