

## Assoc. Prof. YASEMİN ERTAN

### Personal Information

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### International Researcher IDs

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### Education Information

Doctorate, Bursa Uludağ University, SOSYAL BİLİMLER ENSTİTÜSÜ, İşletme (Dr), Turkey 2007 - 2011

Postgraduate, Bursa Uludağ University, SOSYAL BİLİMLER ENSTİTÜSÜ, İşletme (YI) (Tezli), Turkey 2005 - 2007

Undergraduate, Gazi University, İktisadi Ve İdari Bilimler Fakültesi, İşletme Bölümü, Turkey 2000 - 2005

### Foreign Languages

English, C1 Advanced

### Research Areas

Social Sciences and Humanities

### Academic Titles / Tasks

Associate Professor, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, 2019 - Continues

Assistant Professor, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, İŞLETME, 2014 - 2019

Research Assistant, Bursa Uludağ University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, İŞLETME, 2006 - 2014

### Courses

Muhasebe Denetimi, Undergraduate, 2022 - 2023

Muhasebe, Undergraduate, 2017 - 2018, 2016 - 2017

Muhasebe 2, Undergraduate, 2017 - 2018, 2016 - 2017

Muhasebe 1, Undergraduate, 2017 - 2018, 2016 - 2017

Mali Tablolar Analizi, Undergraduate, 2017 - 2018, 2016 - 2017

### Advising Theses

ERTAN Y., Key audit matters in independent audit reports: investigation of manufacturing businesses in BIST 100, Postgraduate, E.Kızık(Student), 2019

## Articles Published in Other Journals

- I. **BIBLIOMETRIC ANALYSIS OF ARTICLES ON FRAUD IN THE WEB OF SCIENCE DATABASE**  
ERTAN Y.  
Dokuz Eylül Üniversitesi İşletme Fakültesi Dergisi, vol.25, no.1, pp.131-147, 2024 (Peer-Reviewed Journal)
- II. **ALTMAN Z, SPRINGATE, AND FULMER MODELS IN FINANCIAL FAILURE PREDICTION: AN APPLICATION IN THE BIST MANUFACTURING SECTOR**  
YÜCEL E., ERTAN Y., Yüksel U.  
Vergi Raporu, vol.0, no.293, pp.110-130, 2024 (Peer-Reviewed Journal)
- III. **The Effect of Board Structures on Financial Performance in Family Businesses: The Case of Borsa Istanbul in Turkey**  
POROY ARSOY A., ERTAN Y., BORA T., BEKTAŞ O.  
İşletme Araştırmaları Dergisi, vol.12, no.3, pp.2531-2542, 2020 (Peer-Reviewed Journal)
- IV. **Kilit Denetim Konuları: BİST İmalat Sektöründe Faliyette Bulunan İşletmelerin 2017 Yılı Denetim Raporlarının İncelenmesi**  
ERTAN Y., KIZIK E.  
Muhasebe ve Finansman Dergisi, pp.263-278, 2019 (Peer-Reviewed Journal)
- V. **Türkiye’de Sürdürülebilirlik Raporlaması (2005-2017)**  
ERTAN Y.  
Muhasebe ve Vergi Uygulamaları Dergisi, vol.11, no.3, pp.463-478, 2018 (Peer-Reviewed Journal)
- VI. **Genişletilebilir İşletme Raporlama Dili’nin (XBRL) Finansal Raporlama Gelişimine Katkısı Ve TMS Taksonomisi Uygulaması**  
POROY ARSOY A., ERTAN Y., BORA T.  
Muhasebe ve Finansman Dergisi, no.79, pp.1-14, 2018 (Peer-Reviewed Journal)
- VII. **Kurumsal Risk Yönetimi Olgunlaşma Seviyesinin Finansal Performansa Etkisi: Türkiye Örneği**  
ERTAN Y., POROY ARSOY A., BORA T.  
Muhasebe ve Finansman Dergisi, no.76, pp.139-156, 2017 (Peer-Reviewed Journal)
- VIII. **Kurumsal Risk Yönetimi Olgunlaşma Seviyesinin Finansal Performansa Etkisi**  
ERTAN Y., POROY ARSOY A., BORA T.  
Muhasebe ve Finansman Dergisi, no.76, pp.139-156, 2017 (Peer-Reviewed Journal)
- IX. **TMS/TFRS’ye Dönüştürülen Finansal Tabloların Denetim Modelinin Özellikleri**  
GÜCENME GENÇOĞLU Ü., POROY ARSOY A., ERTAN Y., BORA T.  
Muhasebe ve Finansman Dergisi, no.64, pp.1-26, 2014 (Peer-Reviewed Journal)
- X. **TMS/TFRS’ye Dönüştürülen Finansal Tabloların Denetim Modelinin Özellikleri**  
GÜCENME GENÇOĞLU Ü., POROY ARSOY A., ERTAN Y., BORA T.  
Muhasebe ve Finansman Dergisi, no.64, pp.1-26, 2014 (Peer-Reviewed Journal)
- XI. **Kavram Haritaları Tekniğinin Muhasebe Eğitiminde Kullanılması Uludağ Üniversitesi Uygulaması**  
ERTAN Y., YÜCEL E., SARAÇ M.  
Business and Economics Research Journal, vol.5, no.1, pp.107-122, 2014 (Peer-Reviewed Journal)
- XII. **How Do Business Strategies Predict Firm Performance An Investigation On Borsa Istanbul 100 Index**  
SARAÇ M., ERTAN Y., YÜCEL E.  
Muhasebe ve Finansman Dergisi, 2014 (Peer-Reviewed Journal)
- XIII. **How Do Business Strategies Predict Firm Performance? An Investigation On Borsa İstanbul Index**  
SARAÇ M., ERTAN Y., YÜCEL E.  
Muhasebe ve Finansman Dergisi, no.61, pp.121-134, 2014 (Peer-Reviewed Journal)
- XIV. **How Do Business Strategies Predict Firm Performance: An Investigation on Borsa Istanbul Index**  
SARAÇ M., ERTAN Y., YÜCEL E.

- The Journal of Accounting And Finance, no.61, pp.121-134, 2014 (Peer-Reviewed Journal)
- XV. **Kurumsal Yönetim Endeksinde Yer Alma Ve Denetim Süresi İlişkisi Konsolide Finansal Tablo Yayınlama Yükümlülüğü Olmayan İMKB İşletmeleri Uygulaması**  
YÜCEL E., ERTAN Y., SARAÇ M.  
ISTANBUL UNIVERSITY JOURNAL OF THE SCHOOL OF BUSINESS, vol.42, no.2, pp.351-363, 2013 (Peer-Reviewed Journal)
- XVI. **Konsolide Finansal Tablo Düzenleme Yükümlülüğü Olan İşletmelerin Denetim Süresini Etkileyen Faktörler**  
ERTAN Y., YÜCEL E., SARAÇ M.  
Uluslararası Yönetim İktisat ve İşletme Dergisi, vol.9, no.19, pp.275-291, 2013 (Peer-Reviewed Journal)
- XVII. **Şerefiyede Değer Düşüklüğü Testi: İMKB 50 Endeksindeki İşletmelerin Uygulamaları**  
ERTAN Y., GÜCENME GENÇOĞLU Ü.  
Muhasebe Bilim Dünyası Dergisi, vol.15, no.2, pp.1-23, 2013 (Peer-Reviewed Journal)
- XVIII. **KONSOLİDE FİNANSAL TABLO DÜZENLEMİYÜKÜMLÜLÜĞÜ OLAN İŞLETMELERİN DENETİM SÜRESİNİETKİLEYEN FAKTÖRLER**  
ERTAN Y., YÜCEL E., SARAÇ M.  
Uluslararası Yönetim İktisat ve İşletme Dergisi, vol.9, no.19, 2013 (Peer-Reviewed Journal)
- XIX. **Türkiye de Örtülü Sermaye Ve Örtülü Kazanç Dağıtımını İMKB 50 Endeksinde Bir Uygulama**  
GÜCENME GENÇOĞLU Ü., ERTAN Y.  
Muhasebe ve Finansman Dergisi, no.56, pp.85-100, 2012 (Peer-Reviewed Journal)
- XX. **Muhasebe Kalitesini Etkileyen Faktörler ve Türkiye deki Durum**  
GÜCENME GENÇOĞLU Ü., ERTAN Y.  
Muhasebe ve Finansman Dergisi, no.53, pp.1-24, 2012 (Peer-Reviewed Journal)
- XXI. **The Effects of the Interactive White Board Usage on the Students Learning Level and an Application in the Financial Markets Courses**  
ERTAN Y., YÜCEL E., KARABIYIK L., KARA E.  
TURKISH ONLINE JOURNAL OF DISTANCE EDUCATION, vol.12, no.3, pp.23-35, 2011 (Scopus)
- XXII. **12 Dünya Muhasebe Tarihçileri Kongresine İlişkin Bir Değerlendirme**  
GÜCENME GENÇOĞLU Ü., ERTAN Y.  
Muhasebe ve Finansman Dergisi, no.41, pp.197-207, 2009 (Peer-Reviewed Journal)
- XXIII. **THE EFFECT OF POWERPOINT PREFERENCES OF STUDENTS ON THEIR PERFORMANCE A Research In Anadolu University**  
SELİMOĞLU S., POROY ARSOY A., ERTAN Y.  
Turkish Online Journal of Distance Education, vol.10, no.1, pp.114-129, 2009 (Scopus)
- XXIV. **Yatırım Fonu Seçim Kararlarında Çerçeveleme Etkisi**  
ALPER D., ERTAN Y.  
Muhasebe ve Finansman Dergisi, no.34, pp.174-184, 2008 (Peer-Reviewed Journal)
- XXV. **The Effects Of Sarbanes Oxley Act On Turkish Capital Markets**  
İşseveroğlu G., Mugal E., Ertan Y.  
Accounting And Management Information Systems, no.18, pp.21-31, 2006 (Peer-Reviewed Journal)

## **Books & Book Chapters**

### **I. Genel Muhasebe**

KAYGUSUZ S. Y., ÖZÇELİK F., YÜCEL E., ERTAN Y.  
DORA YAYIN, Bursa, 2022

### **II. İŞLETMELERDE BÜYÜME ÇEŞİTLERİ VE ŞİRKETLER TOPLULUĞU İÇİN HAZIRLANAN KONSOLİDE FİNANSAL TABLOLAR**

Ertan Y., Yücel E., Poroy Arsoy A., Aytaç A., Gücenme Gençoğlu Ü., Özçelik F.

in: TÜRKİYE MUHASEBE STANDARTLARI İLE UYUMLU MALİYET VE YÖNETİM MUHASEBESİ, Gücenme Gençoğlu

Ümit, Editor, Nobel Akademik Yayın, Bursa, pp.193-213, 2022

- III. **Materiality in Independent Audit and Sustainability Reports Assurance**  
ERTAN Y.  
in: Auditing Ecosystem and Strategic Accounting in the Digital Era, Tamer Aksoy, Umit Hacıoglu, Editor, Springer, Cham, pp.181-190, 2021
- IV. **Teaching in Multicultural Classrooms.**  
ERTAN Y., BEKTAŞ O.  
in: MULTICULTURALISM, INTERNATIONAL HIGHER EDUCATION AND ACADEMIC HOSPITALITY, Arsoy, Aylin Poroy, Editor, Gazi Kitabevi, Ankara, pp.105-124, 2021
- V. **Pandemi Döneminin Bağımsız Denetim Sürecine Etkilerinin Bağımsız Denetim Standartları Kapsamında İncelenmesi**  
ERTAN Y.  
in: DENETİMDE SEÇME KONULAR 5, Kurt, Ganite Özbirecikli, Mehmet, Editor, Gazi Kitabevi, Ankara, pp.1-20, 2020
- VI. **Sürdürülebilirlik Raporlarının Güvence Denetimi**  
ERTAN Y.  
Dora, Bursa, 2018
- VII. **The Longitudinal Investigation Of The Relationships Between Audit Report Lag And Business Strategy**  
YÜCEL E., SARAÇ M., ERTAN Y.  
in: Recent Developments in Social Sciences Business Administration and Finance, Mehmet Ali Icbay, Hasan Arslan, Rasim Yılmaz, Editor, e-BWN, Bialystok, pp.153-163, 2017
- VIII. **Indicators of the Fraudulent Financial Reporting: A Study on BIST Regarding Financial and Non Financial Performance Measures**  
ERTAN Y., YÜCEL E.  
GlobeEdit, OmniScriptum GmbH Co. KG, Saarbrücken, 2016
- IX. **The Affect Of Mandatory IASs IFRSs Application On Accounting Quality Evidence From Turkey**  
ERTAN Y.  
LAP Lambert Academic Publishing, Saarbrücken, 2013

## **Refereed Congress / Symposium Publications in Proceedings**

- I. **Remote Work and Fraud: The Case of Bursa**  
Ertan Y., Yücel E., Gezer S.  
7th International Conference on Applied Research in Management, Business and Economics (ICARBME), Praha, Czech Republic, 15 September 2023, pp.3
- II. **The Impact of Innovative Activities on the Financial Performance of Businesses in the Tourism Sector: BIST Application**  
YÜCEL E., ERTAN Y.  
International Conference on Economics, Finance and Business, Prag, Czech Republic, 11 - 13 September 2023, vol.1, pp.58
- III. **Assurance Engagements Concerning Sustainability Reports: Case of Turkey**  
ERTAN Y.  
8th Business and Management Conference, Prag, Czech Republic, 4 - 07 September 2018, pp.13
- IV. **The Effect of Enterprise Risk Management Maturity Level on Financial Performance: The Turkish Case**  
ERTAN Y.  
66st International Academy Of Science, Technology, Engineering And Management, Munich, Germany, 2 - 03 August 2017, pp.8-9
- V. **The Affects Of Enterprise Risk Management Maturity Level On Operational Performance**  
ERTAN Y.

- 4th International Symposium on Accounting and Finance, Ohrid, Macedonia, 3 - 05 July 2017, pp.117-121
- VI. **Financial Reporting Quality and Sustainability Information Disclosure Evidence from Turkey**  
POROY ARSOY A., ERTAN Y., BORA T.  
Conference of the International Journal of Arts& Sciences, Prag, Czech Republic, 1 - 04 November 2016, vol.9, pp.161-162
- VII. **Financial Reporting Quality and Sustainability Information Disclosure Evidence from Turkey**  
POROY ARSOY A., ERTAN Y., BORA T.  
International Conference for Business and Economics, Prag, Czech Republic, 1 - 04 November 2016, vol.9, pp.161-162
- VIII. **The Longitudinal Investigation Of The Relationships Between Audit ReportLag And Business Strategy**  
YÜCEL E., SARAÇ M., ERTAN Y.  
X. European Conference on Social and Behavioral Sciences, Sarajevo, Bosnia And Herzegovina, 19 - 22 May 2016
- IX. **The Effects of Enterprise Risk Management on Operational Performance**  
ERTAN Y.  
3rd International Academic Conference In Paris, Paris, France, 10 - 11 August 2015, vol.6, pp.157
- X. **Kurumsallaşma Yolunda Kurumsal Risk Yönetimi**  
SELİMOĞLU S., ERTAN Y.  
1. KURUMSAL YÖNETİM VE İÇ KONTROL SEMPOZYUMU, Bursa, Turkey, 30 - 31 May 2015, pp.65-92
- XI. **Türkiye’de Örtülü Sermaye ve Örtülü Kazanç Dağıtımı: İMKB 50 Endeksi’nde Bir Uygulama**  
GÜCENME GENÇOĞLU Ü., ERTAN Y.  
1. International Symposium On Accounting And Finance, Gaziantep, Turkey, 31 May - 02 June 2012, pp.18
- XII. **A Study on the Contribution of Vocational Education in Turkey to the Accounting Profession**  
İşseveroğlu G., Gücenme Gençoğlu Ü., Ertan Y.  
2 nd Balkans And Middle East Countries Conference On Auditing And Accounting History, İstanbul, Turkey, 15 - 18 September 2010, vol.3, pp.1981-1995
- XIII. **Developments In The Accounting Culture And Financial Reporting In Turkey During The Republican Era**  
Gücenme Gençoğlu Ü., İşseveroğlu G., Ertan Y.  
2 nd Balkans And Middle East Countries Conference On Auditing And Accounting History, İstanbul, Turkey, 15 - 18 September 2010, vol.3, pp.1915-1923
- XIV. **Reporting Financial Performance According To The International Accounting Standarts In The Scope Of Economic Integration A Case Of Turkey**  
GÜCENME GENÇOĞLU Ü., ERTAN Y.  
International Conference on Social Sciences, İzmir, Turkey, 21 - 22 August 2008, vol.3, pp.183-196
- XV. **External Borrowing in Ottoman Empire: Reasons and Results of External Borrowing**  
KARABIYIK L., ANBAR A., ERTAN Y.  
12th World Congress of Accounting Historians, İstanbul, Turkey, 20 - 24 July 2008
- XVI. **External Borrowing in Ottoman Empire Reasons and Results of External Borrowing**  
KARABIYIK L., ANBAR A., ERTAN Y.  
12th World Congress of Accounting Historians, İstanbul, Turkey, 20 - 24 July 2008, vol.2, pp.2128-2142
- XVII. **The Effects of Sarbanes Oxley Act on Turkish Capital Markets**  
İŞSEVEROĞLU G., YÜCEL E., ERTAN Y.  
International Conference Accounting and Management Information Systems, Bükreş, Romania, 24 - 25 November 2006, pp.137

## Metrics