Kıymet Tunca Çalıyurt Editor

Ethics and Sustainability in Accounting and Finance, Volume I



Contents

Par	t I Overview	
1	Introduction: Why Do We Need to Discuss on Ethics, Sustainability in Accounting Kıymet Tunca Çalıyurt	3
Par	t II Social Responsibility and Sustainability in Accounting	
2	Enhancing Governance Through Accounting Reform: A Local Council Evidence Abang Iskandar Bolhassan Abg Mohamad Ariff and Corina Joseph	13
3	Accounting Ethics Education in Turkey: An Evaluation Within the Frame of Opportunities and Challenges	31
4	The Relationship Between Corporate Social Responsibility and Earnings Management In Terms of Accounting Information Quality	51
5	Understanding Pro-environmental Behaviour of Accounting and Business Students: Development of a Conceptual Framework Habib Zaman Khan, Johra Kayeser Fatima and Sudipta Bose	69
Par	t III Social Responsibility and Sustainable Auditing	
6	Determinants of Ethics Auditing: Structural Equation Model Approach Sezer Bozkuş Kahyaoglu, Bulent Balkan and Ozlem Balkan	85

x Contents

7	Corporate Social Responsibility and Classification Shifting Between Operating and Non-operating Expenses: Evidence from Turkey Deniz Özbay and Hümeyra Adıgüzel	111
8	Scoring of Sustainability Reports with GRI-G4 Economic, Environmental, and Social Performance Indicators: A Research on the Companies Preparing Sustainability Report in Turkey Abdurrahman Gümrah, Şükran Güngör Tanç and Ahmet Tanç	133
9	Towards a Mandatory Corporate Governance Regime: Empirical Evidence from Turkey Halit Gonenc and Yasemin Zengin-Karaibrahimoglu	153
10	Transparency of Content Analysis Report of Audit Companies in Turkey Nil Dalgic and Kiymet Caliyurt	187
Par	t IV Social Responsibility and Sustainability in Finance	
11	The Role of Investor Sentiment in Taiwan Stock Market Serkan Yılmaz Kandır and Emel Yücel	201
12	Analysis of Article Methodologies on Financial Statements' Transparency Between the Years 2000 and 2016 Ülkü Ergun, Seçkin Gönen, Bilal Solak and Nur Fidanci	213
13	Corporate Governance Attributes and Firm's Value Noirom Dony, Corina Joseph and Bernadette Josephine James	227
14	Measuring the Quality of Codes of Conduct in Greek Listed Companies	247
Ind	ex	273