

Kıymet Tunca Çalıyurt
Editor

Ethics and Sustainability in Accounting and Finance, Volume II

 Springer

Contents

1	Introduction Chapter: Why It Is Time to Talk About Fraud Quadrangle: Negative Pressure, Unethical Rationalization, Unsufficient Control-Auditing, and Moral Erosion	1
	Kıymet Tunca Çalıyurt	
Part I Ethics and Sustainability in Finance and Risk Management		
2	Investigation of the Effects of Environment on Financial Reporting	19
	Engin Demirel and İlknur Eskin	
3	An Empirical Investigation of the Determinants of Market Efficiency in Borsa Istanbul	39
	Yusuf Varlı and Ebubekir Siddık Şahin	
4	Impact of Non-financial Disclosure Scores on the Cost of Equity Capital: Evidence from European Data in the Light of the Subprime Crisis	63
	Jocelyn Husser and Elisabeth Paulet	
5	Profile of the Entrepreneur of Triunfo-Pe Counters	85
	Cristina Glória Lima da Silva, Zaidiana Lemos Zaidan, Emanuel Ferreira Leite, and Emmanuelle Leite Cientista	
6	Value Relevance of Intangibles: A Literature Review	109
	Ömer Faruk Güleç	
7	Risk Management in the Insurance Company	131
	Tzvetelina Andreeva	

Part II Ethics and Sustainability in Banking

- 8 Evaluating the Effectiveness of the Coordination Between Internal Control and Internal Audit: A Survey-Based Analysis on Turkish Banking Sector** 141
Mustafa Tevfik Kartal and Serpil Kiliç Depren
- 9 Indian Banking Scenario and SBI Mega-Merger** 161
Renu Jatana and Mehjabeen Barodawala
- 10 Definition and Classification of Financial Statement Fraud** 173
Iavor Bachev

Part III Ethics and Sustainability in Accounting

- 11 Islamic Finance and Sustainability Reporting: The Mediator Role of Green Accounting** 199
Adel M. Sarea
- 12 Sustainability Accounting in Turkey** 207
Birsal Sabuncu
- 13 The Effects of Digital Transformation Process on Accounting Profession and Accounting Education** 219
Bilal Zafer Berikol and Mustafa Killi

Part IV Ethics and Sustainability in Auditing

- 14 Evaluation and Rating of Corporate Governance and Internal Auditing in Turkish Public Companies** 235
Arzu Cevahir and Kıymet Tunca Çalıyurt
- 15 New Paradigm in Auditing: Continuous Auditing** 253
Hülya Boydaş Hazar
- 16 Enhancing Risk Management Procedures in Audit Firms: Acceptance & Continuance** 269
Stoyan Deevski

- Index** 279