

## CURRICULUM VITAE



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My English papers can be reached at: google scholar  
Marital Status:Married, have two sons

### COMPLETED ACADEMIC DEGREES

<u>Degree Name</u>	<u>Subject Area</u>	<u>Where Completed</u>	<u>Date of Completion</u>
Associate Professor	Acctg&Fin.	Higher Education Council of Turkey	2010
PhD	International Management/ Accounting	University of Istanbul AACSB Accredited.	1991
MA	International Management/ Accounting	University of Istanbul AACSB Accredited.	1985
BA	Management	Bogazici University	1982

## ACADEMIC APPOINTMENTS

<u>Appointment level</u>	<u>Institution</u>	<u>Dates</u>	<u>Subject Area</u>
Professor of Accounting	CSU Dominguez Hills	May 2019 to date	Business Administration-Accounting
Associate Professor of Accounting	CSU Dominguez Hills	January 2017 to date	Business Administration-Accounting
Associate Professor of Accounting	CSU Stanislaus	Aug 2013 January 2017	Business Administration-Accounting
Continuing Assistant Professor	Grant MacEwan University Edmonton - Canada	Aug 2006 Aug 2013	Bachelor of Commerce-Accounting
Assistant Professor of Accounting	Yeditepe University – Istanbul – Turkey	July 2002- July 2006	Faculty of Administrative Sciences-Accounting

## TEACHING EXPERIENCE

<u>Institution</u>	<u>Dates</u>	<u>Courses Taught</u>
CSU Dominguez Hills	January 2017 to date	Financial Accounting, Cost Accounting Advanced Subjects in Accounting (at MBA Program)
CSU Stanislaus	Sept.,2013 to January 2017	Financial Accounting, Intermediate Financial Accounting I & II Personal Financial Planning, Accounting Ethics, International Accounting (at MBA Program).
Grant MacEwan University	Sept 2006 to April 2013	Introductory Financial Accounting, Global Issues in Accounting, Intermediate Financial Accounting I&II, Management Accounting, Intermediate Management Accounting, Ethics & Leadership, Audit, Advanced Audit, Advanced Financial Accounting, International Trade Simulation (in collaboration with Shanghai Institute of Foreign Trade).

Faculty of  
Administrative  
Sciences, Yeditepe  
University

July 2002 to  
July 2006

Seminar in Accounting I (PhD)  
Financial Reporting and Analysis (MBA)  
Inflation Accounting (MBA)  
Cost Accounting (Undergraduate)  
Financial Accounting I & II (Undergrad.)  
Auditing (Undergraduate)

## **SCHOLARLY PARTICIPATION IN REFEREED JOURNALS**

<u>Date</u>	<u>Paper</u>
July 2004	Co-author, "Depreciation Subject in Inflation Accounting" in the July 2004 issue of the Journal of Association of Finance and Accounting Instructors. One of the top academic refereed accounting journals of Turkey (mufad.org.tr, Issue 23, pages 113-121).
Sept 2004	Co-author, "Flowchart Usage at Recording of Accounting Information: An Example of Collection Cycle" in the September 2004 issue of the Journal of Accounting Science World. One of the top academic refereed accounting journals of Turkey (modav.org.tr , Volume 6, issue 3, page 117-128).
2004	Author, "Shares Subject in Inflation Accounting" in the Journal of Financial Solutions of Chamber of CPA's. A refereed journal. Year 4, issue 69, page 136-142, October-November-December 2004 issue).
Apr 2005	Co-author, "Interest Capitalization" in the April 2005 issue of the Journal of Association of Finance and Accounting Instructors. One of the top academic refereed accounting journals of Turkey (mufad.org.tr, Issue 26, pages 198-206).
June 2005	Author, "Construction in Progress in Inflation Accounting" in the June 2005 issue of the Journal of Accounting Science World. One of the top academic refereed accounting journals of Turkey (modav.org.tr, Volume 7, issue 2, page 51-64).
Oct 2005	Author, "Expense Voucher Usage Area and an Application thereof" in the October 2005 issue of the Journal of Association of Finance and Accounting Instructors. One of the top academic refereed accounting journals of Turkey (mufad.org.tr, Issue 28, pages 179-183, October 2005).

- Sept 2006 Author, "International Auditing Standards" in the September 2006 issue of the Journal of Tax World. A refereed journal. Year 26, Issue 301, pages 121-127).
- 2007 Author, "Real Interest Rates in Inflation Accounting," published in year 9, issue 53-July-August-September 2007, pages 25-29 of Active Journal.
- Sept 2008 Author, "How to Attract more Foreign Capital Investments in Turkey?" in Volume 10 Number:40 issue of the Journal of Istanbul Stock Exchange-Review. One of the top academic refereed accounting journals of Turkey indexed by Econlit.
- May 2009 Author, "Fraudulent Money Transfers within the Group Companies; A Case from Turkey," published in Volume 16, No:2, 2009 issue of Journal of Financial Crime, one of Emerald`s refereed journals, indexed in ABI inform Business Source Premier, Cabell's Directory of Publishing, Opportunities in Economics and Finance, Criminal Justice Abstracts, Current Abstracts, OCLC - Electronic Collections Online, National Criminal Justice Reference Service Abstracts Database, TOC Premier, Scopus, ProQuest.
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- 2010 Author, "Exploring Illegal Guarantees Between Group Companies: A case from Turkey" published in Volume 13, No:2, 2010 issue of Money Laundering and Control, one of Emerald`s refereed journals, indexed in ABI inform, Business Source Premier, Cabell's Directory of Publishing Opportunities in Economics and Finance, Current Abstracts, OCLC - Electronic Collections Online, PerAbs, ProQuest, TOC Premier.
- 2010 Author, "Fraudulent Money Transfers to Suppliers and Top Managers within Group Companies: A Case from Turkey " The paper has been published in Intellectual Economics Journal`s 2010, Nr. 2(8) Edition. It is a refereed journal and publication of University of Wroclaw-Lithuania (is included into reviewing by: EBSCO Central and Eastern European Academic Publishing; International Index Copernicus; Journal of Economic Literature (JEL) Classification System. Ulrich`s DB; The American Economic Association`s electronic bibliography, EconLit; C.E.E.O.L (Central and Eastern European Online Library) DB (preliminary). [www.mruni.eu](http://www.mruni.eu)

- July 2012 Author, "Exploring the Effects of Inflation on Financial Statements through Ratio Analysis. Published by International Journal of Business and Social Science, a refereed journal. The journal is indexed with and included in Cabell's, Ulrich's, EBSCO, DOAJ, ProQuest, Index Copernicus International, Gale and, JournalSeek, Excellence in Research for Australia (ERA) and Massmann Internationale Buchhandlung GmbH.
- December 2011 Author, "Exploring the Risk of Overstatements and Understatements in Financial Reporting due to Inflation and Devaluation Gaps. Published by MAR-Malaysian Accounting Review. A refereed journal. MAR is indexed in ERA Ebscohost, Cabell's & Ulrich's Directories and included in Australia BARDSNET Journal Ranking Lists for Economics, Commerce and Management.
- June 2013 Author, "Is corporate social responsibility a determinant factor on revenue and profits? A study on top 100 Canadian manufacturing companies." Published in The Business Review Cambridge, Volume 21, Number 1, Summer 2013 issue. The Business Review, Cambridge is indexed in the PROQUEST (ABI), CABELL'S and ULRICH'S DIRECTORIES of Refereed Publications.
- 2013 Co-author, "Murabaha-an Islamic Financial Tool and the Challenges vis a vis the International Accounting Standards" It is a joint paper with Dr.Sherif Al-Barrad on Islamic Finance. It has been published by Journal of Islamic Finance and Management (JIBM) (ISSN: 2075-6291). It is a refereed journal of Riphah Centre of Islamic Business of Riphah International University in Islamabad Pakistan ([www.jibm.org](http://www.jibm.org)).
- 2014 Author, paper named "Misrepresentation of Financial Statements: An Accounting Fraud Case from Turkey." Published by Cabell indexed Emerald Journal-Journal of Financial Crime in 06/05/2014 issue-details of the journal have been given above. **This paper has won the "Highly Commended Paper Award" in 2015 by the Journal's Editorial Team.**
- 2014 Author, "Common Grounds of Accounting Scandals Reflected on Wikipedia" Published by Cabell indexed Emerald Journal of Money Laundering and Control in Volume 17 Number 4, 2014 issue-details of the journal have been given above <http://www.emeraldinsight.com/toc/jmlc/17/4>.

- 2016 Author, paper named “Group of Companies and Intercompany Fraud; A Case from Turkey” has been Published by Cabell indexed Emerald Journal - Journal of Financial Crime in Vol.23, No:2, 2016 issue  
<http://emeraldinsight.com/toc/jfc/23/2>.
- 2016 Myself and 2 more CSU Stanislaus colleagues and 3 MBA students prepared a study on the workforce impact of Hetch Hetchy waterways retrofitting project named “Capital Investment Project: An Analysis of the Impact on Workforce in Tuolumne, Stanislaus, San Joaquin and Mariposa counties” since the beginning of November 2015. Our employer was on this project is San Francisco Public Utilities Commission, the project has been finalized in Fall 2016 for Tuolumne County.
- 2018 Author, paper named “Check Kiting? I have an Idea!!” has been published by Cabell indexed Emerald Journal of Financial Crime at volume 25 issue 2,  
<https://www.emeraldinsight.com/toc/jfc/25/2>
- 2018 Author, paper named “What Economic and Social Factors Affect GDP Per Capita? A Study on 40 Countries.” It has been published at JGSM-Journal of Global Strategic Management, JGSM-11-02, Journal of Global Strategic Management V. 11, N. 2, 2017-December, a Cabell indexed journal, <http://www.isma.info/category/1-jsqm/57-jgsm-11-02>
- 2019 Author, paper named “Inflation and Devaluation Effects on Financial Statements; the Case of Turkey in 2018” published by a Cabell indexed Journal of Central and Eastern European Economic and Management issue 2/2019, (ACTA OECONOMICA PRAGENSIA), <https://doi.org/10.18267/j.aop.621>, <https://www.vse.cz/aop/621>

## **CONFERENCE PRESENTATIONS AND TEACHING AWARD**

2008 (May) EURAM Academy of Management 2008 Conference in Ljubljana/ Slovenia. Paper presentation “Fraudulent Money Transfers within the Group Companies; A Case from Turkey.”

2008 (July) Annual London Conference on Money, Economy and Management, London/England . Paper presentation “Exploring the Effect of Foreign Currency Volatility on Foreign Capital: The Case of Turkey.”

2009 (May) Business Conference held at Grant MacEwan College Edmonton/Canada on Competition or Cooperation; East vs. West. Paper presentation “Exploring the Effects of Inflation on Financial Statements through Ratio Analysis.”

2009 (June) International Conference organized by IRGB-Institute for Research On Global Business, Las Vegas/USA. paper presentation “Exploring Illegal Guarantees Between Group Companies; A Case from Turkey.”

2010 (May) EBEEC-The Economies of Balkan and Eastern Europe Countries in the Changed World) Kavala/Greece Conference, paper presentation “Exploring the Risk of Overstatements and Understatements in Financial Reporting due to Inflation and Devaluation Gaps.”

2010 (May) EURAM-The European Academy of Management Conference in Rome/Italy paper presentation “Fraudulent Money Transfers to Suppliers and Top Managers within Group Companies: A Case from Turkey

**Year 2011 “Best Teacher Award” of MacEwan University School of Business given by Chartered Accountants Education Foundation of Alberta.**

2012 (June) AM-Accounting and Management Conference held in Zagreb/Croatia. Paper presentation named “Misrepresentation of Financial Statements: An Accounting Fraud Case from Turkey.” <http://www.hrvatski-racunovodja.hr/data/pub/2012-rim-zbornik-strani.pdf>

2012 (November) MacEwan University Business Research Information Exchange Forum on Islamic Finance held in Edmonton, Canada. Paper presentation on Islamic Finance and IFRS jointly authored by myself and Dr.Sherif Elbarrad. [http://www.macewan.ca/wcm/DiscoverMacEwan/Research/ResearchServices/Publications/contribute/groups/public/@web/@research/documents/document/research\\_showcase2012-13.pdf](http://www.macewan.ca/wcm/DiscoverMacEwan/Research/ResearchServices/Publications/contribute/groups/public/@web/@research/documents/document/research_showcase2012-13.pdf)

2013 (June) Presented the paper named “Is corporate social responsibility a determinant factor on revenue and profits? A study on top 100 Canadian manufacturing companies.” in The Economics, Finance, Accounting & Management Research Conference, held in Honolulu, Hawaii/USA.

2014 (May) Presented the paper named “Common Grounds of Accounting Scandals Reflected on Wikipedia” GBRS-Global Business Research Symposium held in Katowice/Poland. <http://gbrs.ue.katowice.pl/wp-content/uploads/2013/11/GBRS-Program.pdf>

2015 (July), attended and presented my paper named “Group of Companies and Intercompany Fraud; A Case from Turkey” at Second European Academic Research Conference on Global Business Economics, Finance and Banking held in Zurich/Switzerland. [http://globalbizresearch.org/Swiss\\_Conference/](http://globalbizresearch.org/Swiss_Conference/) Invited lecturer at the same conference.

2016 (July) Presented my paper named “What Economic and Social Factors Affect GDP Per Capita? A Study on 40 Countries” in Economics, Finance, Accounting & Management Research Conference, to be held in Tokyo/Japan. <http://www.jaabc.com/tokyoschedule.html>. Key note speaker at the same conference.

(2017) Presented my paper named “Check Kiting I Have an Idea!!” at the Sixteenth Asia-Pacific Conference on Global Business, Economics, Finance and Social Sciences held in Taipei, Taiwan. [http://globalbizresearch.org/Taiwan\\_Conference\\_Dec\\_2017\\_1/conference\\_paper.php](http://globalbizresearch.org/Taiwan_Conference_Dec_2017_1/conference_paper.php).

(2018) Presented my paper named “Inflation and Devaluation Effects on Financial Statements; the Case of Turkey in 2018” at Economists International’s 11th Global Conference to be held in Amsterdam, Netherlands, May 24-27, 2019. <https://www.f4ei.org/>

## **PROFESSIONAL MEMBERSHIPS, QUALIFICATIONS and EXPERIENCE**

### Professional Memberships

While I was working for Akcansa, I represented the Company at:

- Istanbul Chamber of Commerce and Chamber of Industry
- Economic Development Fund, Turkey
- Member of the Istanbul Chamber of Certified Public Accountants, current
- Member of the Alberta’s Chamber of Certified Management Accountants, current

### Professional Qualifications/Certifications

- Certified Public Accountant, Istanbul, Turkey , 1998
- Certified Management Accountant, Edmonton, Canada, 2008.

### Professional Experience

- Auditing Manager (part time) KSI International – Turkey 2005-2006. I have managed audit teams of 3-4 professional auditors.
- Training Instructor (part time), TIM Egitim ve Danismanlik A.S. (Educational Advising Co.), Oct 2001 to June 2005 – Turkey. I have given seminars to Banks on Bank Accounting and Manufacturing/Service companies on Financial Analysis both in Turkey and neighboring countries of Bulgaria and Romania.
- Internal Auditor, Banking Auditing and Regulation Authority – Saving Deposits Insurance Fund (part time), 2003 to June 2005 – Turkey. Main task was to write internal audit findings on accounting frauds.
- Financial Coordinator, member of Executive Board, AKCANSAN, 1999 to 2001 – Turkey, biggest cement company of Turkey. Managing and supervising Accounting, Finance, Budgeting & Reporting, Legal and Insurance Departments. All related department managers were reporting to me in the head office. Department heads at plants were reporting to



- department managers at the head office. Altogether approximately 50 people directly/indirectly were under my management and supervision.
- Accounting Manager, Inmet Mining - Cayeli Bakir Is. - Turkey 1997 to 1998, well known copper mining company in Turkey. Management and supervision of the Accounting Department of 10 professionals.
  - Internal Auditor-Set Group Holding then Financial Director of Set Beton-Group Company 1991 to 1996 – Turkey, one of the biggest cement producers of Turkey. Managing and Supervision of Accounting, Budgeting, Finance and Legal departments at the head office. Accounting heads at the plants were reporting to department managers at the head office. Altogether more than 50 people directly/indirectly were under my management and supervision.
  - Pro-Ass. Man., Turk. Foreign Trade Bank (Disbank), 1988 to 1991 Turkey. I have not supervised a whole department. I was one of the professional managers (level II) in the departments that I worked for. I worked two years in accounting both Turkish Lira (TL) and Foreign Exchange (F/X) departments (they were separate departments in the bank and I worked one year in each) and one year in the Credit Marketing Department at branch level. My role at the TL and F/X accounting departments was preparing the various monthly internal reports, and controlling of daily accounting entries. Supervision of subordinates was at minimum level. In Credit Marketing Department there was no supervision of subordinates. I worked on my own with my clients. Daily work and control was being done by the related operational and accounting departments.
  - Senior / Assistant (Auditor), Peat Marwick Mithchell Audit Co., 1985 to 1988 – Turkey and London – England. At Senior Auditor level I have supervised assistant auditor(s) depending on the size of the client.