Curriculum Vitae

1. Name Surname: Can Tansel Kaya

2. Date of Birth: 10. 05. 1978

3. Title: Professor

4. Education:

Degree	Field	University	Year
Bachelor	helor Accounting University of North Carolina a Greensboro		2001
Master	MBA	Yeditepe University	2003
Doctorate	Accounting	Yeditepe University	2008

5. Academic Titles

Assistant Professorship : 2009 Associate Professorship : 2015 Professorship : 2021

6. Graduate Theses Supervised

6.1 Master Theses

Name&Surname: Ferhan Aytaç

University: Yeditepe University, Social Science Enstitute

Subject: A Study on Target Company Financial Analysis Strategies and Techniques In Merger

and Acquisitions: A Case Study on Pfizer Allergan Acquisition

Date: 2016

Name&Surname: Esra Saçıcı

University: Yeditepe University, Social Science Enstitute

Subject: Financial Performance Evaluation in Turkish Non-Metallic Mineral Products Industry

Listed at Borsa Istamnbul by Using EVA

Date: 2014

Name&Surname: Neslihan Erdem

University: Yeditepe University, Social Science Enstitute

Subject: Framework for Internal Systems in Banking Organizations

Date: 2010

6.2 Doctorate Theses

Name&Surname: Burcu Birol

University: Yeditepe Universitesi, Sosyal Bilimler Enstitüsü

Subject: Corporate governance and fraud detection: A study from Borsa Istanbul

Date: 2017

Name&Surname: Nida Türegün

University: Yeditepe Universitesi, Sosyal Bilimler Enstitüsü

Subject: Associations of Earnings Management Manipulation Types to Debt Contracts, Political

Costs and Characteristics of Board of Directors: A Study at Borsa Istanbul

Date: 2015

Name&Surname: Lale Aslan

University: Yeditepe Universitesi, Sosyal Bilimler Enstitüsü

Subject: Assessment of Invesment Fraud by Internal Audit: An Empirical Study on Turkish

Intermediaty Institutions

Date: 2013

7. Publications

7.1. Articles published in peer reviewed international journals (SCI, SSCI Arts and Humanities)

Ergüden, E. & **Kaya, C. T.** (2016) Corporate Governance Practices at Non-publicly held Turkish Companies, **Muhasebe Bilim Dünyası Dergisi (MÖDAV)**, Cilt: 18 Sayı: 1 (Özel Sayı), Ocak, 2016, pp. 51-61

Türegün, N. & **Kaya, C. T.** (2016) "Revisiting the Association between Corporate Governance and Earnings Management" <u>Journal of Accounting, Finance, and Auditing Studies,</u> 2/2, April *(PROQUEST)*

Aytaç, F. & **Kaya, C. T.** (2016) Contemporary Look on the Evolution of Mergers and Acquisitions, **International Journal of Economics, Commerce and Management**, Vol. 4 Issue 2, January, 2016 *(PROQUEST)*

Kaya, C. T., Ergüden, A. E. & Sayar, A. R. Z. (2016) Essence of Integrated Reporting: A Holistic Framework for Sustainability and Value Creation, <u>International Journal of Academic Research in Accounting</u>, <u>Finance and Management Sciences</u>, Vol. 6, No.1, January 2016, pp. 29–34 *(EBSCO)*

Ergüden, E., **Kaya, C. T.** & Sayar, A. R. Z. (2016) Muhasebe Eğitiminin Yeniden Şekillendirilmesine Bütünsel Bir Bakış, <u>Journal of Accounting, Finance, and Auditing Studies,</u> 2/1, January, 124-135 (*PROQUEST*)

Kaya, C. T. & Saçıcı, E. (2015) Financial Performance Evaluation of Turkish Non-Metallic Mineral Products Companies Listed At Borsa Istanbul by Using Eva, <u>International Journal of Economics, Commerce and Management</u>, Vol. 3 Issue 1, January, 2015, *(PROQUEST)*

Kaya, C. T. & Birol, B. & Türegün, N. (2014) Is Integrated Reporting Calling for Integrated Auditing?, <u>International Journal of Management Sciences</u>, Vol. 4 Issue 11, November, 2014, *(EBSCO)*

- Aslan, L. & **Kaya, C. T.** (2014) Information Systems Audit and Continuous Auditing in Turkish Capital Markets, <u>European Journal of Accounting Auditing and Research</u>, Vol.2, No.1, pp.24-31, March 2014, *(EBSCO)*
- **Kaya, C. T.** & Tez, E. N. (2014) Implementing the Efficacious Functioning Internal Audit System in Coping with Fraud: A Closer Look at Proposed Continuous Audit Structure Set Forth by Aquino et al, <u>International Journal of Research in Management & Business Studies</u>, Vol.1 No.1, March, 2014
- **Kaya, C. T.**. & Türegün, N. (2014) Fair Value Accounting under FAS 157 and IFRS 13: Evidence from Borsa Istanbul, **GSTF International Journal on Business Review (GBR) Vol.3 No.2**, February, 2014 (EBSCO)
- Türegün, N. & **Kaya, C. T.** (2014) Repeated Cross Sectional Analysis of Acuity of Turkish CPAs on the Adoption of IFRS for SMEs for Turkish SMEs, **Research Journal of Finance and Accounting**, Vol.5 No.3, February 2014 **(EBSCO)**
- Türegün, N. & **Kaya, C. T.**. (2014) Performance Evaluation of Turkish Pension Mutual Funds, **International Journal of Economics Finance and Management**, Vol.3 No.1, January 2014.
- Ergüden, E. A. & **Kaya, C. T.** (2014) Deficiencies of Turkish SMEs with regard to Sustainability, Corporate Governance and Accounting Policies, **Journal of Business, Economics & Finance**, Vol. 3 No. 1, March, 2014 (*ECONLIT*)
- Kaya, C. T. & Ötken, A. B. (2014) Kültür Olgusunun Muhasebe Hileleri Üzerindeki Etkisi, Muhasebe ve Vergi Uygulamaları Dergisi (MUVU), Vol. 7 Issue 2, pp.63-81, September, 2014 (EBSCO)
- **Kaya, C. T.** & Ergüden, E. A (2014) Borsa İstanbul'da İşlem Gören Şirketlerin Muhasebe, Kurumsal Yönetim ve Etik Üçgeninde Etik Kod Uygulamaları Üzerine Bir Araştırma, <u>Muhasebe ve Denetime Bakış Dergisi</u>, Vol. 13 No. 42, April, 2014 *(EBSCO)*
- **Kaya, C. T** (2013) Hedef Maliyetleme Sistemiyle Kaizen Ve Yaşam Çevrim Maliyetleri Arasındaki Çapraz İlişkiler, <u>Muhasebe Bilim Dünyası Dergisi (MÖDAV)</u>, Cilt: 15, Sayı: 4, Aralık 2013 *(EBSCO)*
- **Kaya, C. T** (2013) Fair Value versus Historical Cost: Which is actually more "Fair"?, <u>Muhasebe ve Finansman Degisi (MUFAD)</u>, Ekim 2013, Issue 60, p127-138.
- **Kaya, C. T** (2013) Threatening Nature of Level 3 Inputs Under the Hierarchy of Fair Value Accounting, **Muhasebe ve Vergi Uygulamaları Degisi (MUVU)**, Eylül, 2013, Vol. 6 Issue 2, p55-63.
- **Kaya, C. T** (2012) Etik Değerlerden Sapmanın Muhasebesi (2012) <u>Organizasyon ve Yönetim</u> <u>Bilimleri Dergisi</u>, 2012, Cilt 4, Sayı 2, ISSN: 1309 -8039 *(EBSCO)*
- **Kaya, C. T.** & Turegün, N. (2014). Integrated Reporting for Turkish Small and Medium-Sized Enterprises. <u>International Journal of Academic Research in Accounting, Finance and Management Sciences</u>, 4(1), 358-36 (EBSCO)
- **Kaya, C. T.** & Aslan, L. (2013) A Research on the Association between Corporate Governance and Corporate Performance in Turkish Energy Sector, **GSTF International Journal on Business Review (GBR) Vol.3 No.1**, November, 2013 **(EBSCO)**
 - 7.2. Articles published in other peer reviewed international journals

7.3. Papers delivered in international conferences and printed as proceedings

- Ergüden, E. & **Kaya, C. T.** (2015) Corporate Governance Practices at Non-publicly held Turkish Companies, **XII.** International Accounting Conference, MÖDAV, Gazi University, Ankara
- **Kaya, C. T.** & Ergüden, A. E. & Sayar, A. R. Z. (2014) Essence of Integrated Reporting: A Holistic Framework for Sustainability and Value Creation, <u>II. International Symposium on Accounting</u> and Finance, Bursa, Turkey, May 2014.
- **Kaya, C. T** (2011) Fair Value vs. Historical Cost: Which is Actually More Fair? <u>Eurasia</u> <u>Business and Economics Society (EBES), University of Zagreb, October 13-15, Croatia.</u>

7.4. Books and sections in books published internationally

Kaya, C. T. (2011) "The Modeling & Operationalization of Basel II Accord for Turkish SMEs" **Lambert Academic Publishing GmbH & C0**. KG, Leipzig, Germany, ISBN-13: 9783845422794.

7.5. Articles published in peer reviewed national journals

- Erdem, Y. C., & Kaya, C. T. (2015) Hile ile Mücadelede Muhasebe ve Pazarlama İşbirliği, Akademik Sosyal Araştırmalar Dergisi, Yıl: 3, Sayı: 9, Mart 2015, s. 260-267
- Saçıcı, E. & **Kaya, C. T.** (2014) Evolution of Value Based Performance Measurement Tools, <u>The</u> <u>Journal of Academic Social Science</u>, Vol. 2 Issue 7, pp. 312-325, December, 2014, **(ASOS)**
- **Kaya, C. T** (2012) Accounting Under a Holistic Focus with Regard to Philosophy, Ethics, and Law: A Critique on the Convergence Process from Rules-based to Principles-based Accounting, **Journal of Yeditepe University Faculty of Law (YÜHFD)**, Cilt: IX Sayı: 1_
- **Kaya, C. T** ve Akarçay, Ç. (2010) Evolution of the Basel Accord and Its Effects on Small and Medium-Sized Enterprises (2010) "SMEs and ENTREPRENUERSHIP", **İzmir University of Economics**, ISBN: 978-975-8789-39-9.

7.6 Papers delivered at national conferences and printed as proceedings

- Kaya, C. T. ve Ergüden, E. (2013) Muhasebe, Kurumsal Yönetim ve Etik Üçgeninde, Etik Kod Uygulamalarının Önemi: İMKB'de (Borsa İstanbul) İşlem Gören Şirketlerde Etik Kod Uygulaması Üzerine Bir Araştırma, XXXII. Türkiye Muhasebe Eğitimi Sempozyumu, Türk Ticaret Kanunu ve Kurumsal Yönetim Perspektifinde Muhasebe Eğitiminde Beklenen Dönüşümler, TMES, Selçuk Üniversitesi İktisadi İdari Bilimler Fakültesi.
- Kunday, Ö., Akarçay, Ç. ve **Kaya, C. T** (2009) Etik Dışı Davranışlarda Muhasebe Disiplininin Sorumluluğu ve Cinsiyet (2009) Trakya Üniversitesi, <u>I. Ulusal Kurumasl Yönetim, Yolsuzluk, Etik ve Sosyal Sorumluluk Konferansı</u>, ISBN: 978-975-374-103-0.

7.7. Other Publications

7.8. Citations

8. Projects

International:

The International Baccalaureate (IB) Workshop (2013), Business and Management Case Study Workshop Triple A Learning, Essex, United Kingdom

9. Administrative Experience

Sürekli Eğitim Merkez Müdürü (SEM)

Yeditepe University (April 2016 – ongoing)

Deputy Chief Erasmus Coordinator of the Institution

Yeditepe University (January 2015 – ongoing)

Head of Accounting and Auditing Department

Faculty of Economics and Administrative Sciences, Yeditepe University (April 2013 - ongoing)

Erasmus Coordinator

Faculty of Economics and Administrative Sciences

Yeditepe University (February 2003 - May 2016)

Erasmus Coordinator

İşletme Bölümü

Faculty of Economics and Administrative Sciences

Yeditepe University (January 2002 – ongoing)

Department Chairman – Business Administration

Faculty of Economics and Administrative Sciences

Yeditepe University (January 2007 - May 2013)

10. Scientific and Professional Memberships and Work Outside University

Muhasebe Öğretim Üyeleri Bilim ve Dayanışma Vakfı (MÖDAV)

Türkiye İç Denetim Enstitüsü (TİDE)

The Muhasebe ve Finans Akademisyenleri Derneği (MUFAD)

11. Awards

12. Undergraduate and Graduate Courses given in the last two academic years

Academic	T	Course Name	Hours/week	
Year	Term	Course Name	Theoretical	Practical
	Fall	Financial Accounting	3	
		Financial Reporting and Statement Analysis	3	

		Cost Accounting	3	
		Managerial Accounting	3	
		Managerial Accounting (MBA)	3	
		Graduation Project (MBA)	3	
		Graduation Project (MBA)	3	
		Financial Reporting and Statement Analysis	3	
		Cost Accounting	3	
		Managerial Accounting	3	
	Spring	Managerial Accounting (MBA)	3	
		Graduation Project (MBA)	3	
Fall		Financial Reporting ad Statement Analysis	3	
	Fall	Cost Accounting	3	
		Managerial Accounting (MBA)	3	
		Graduation Project (MBA)	3	
		Financial Accounting	3	
		Financial Reporting and Statement Analysis	3	
		Cost Accounting	3	
	Spring	Managerial Accounting	3	
		Managerial Accounting (MBA)	3	
		Graduation Project (MBA)	3	
		Graduation Project (MBA)	3	