



PressAcademia



JEFA

Journal of Economics,
Finance & Accounting

PressAcademia publishes journals, books,
case studies, conference proceedings and
organizes international conferences.

jefa@pressacademia.org

ISSN 2148-6697

A large, light blue wireframe globe graphic is positioned in the bottom right corner, partially cut off by the edge of the cover.



ABOUT THE JOURNAL

Journal of Economics, Finance and Accounting (JEFA) is a scientific, academic, peer-reviewed, quarterly and open-access online journal. The journal publishes four issues a year. The issuing months are March, June, September and December. The publication languages of the Journal are English and Turkish. JEFA aims to provide a research source for all practitioners, policy makers, professionals and researchers working in the area of economics, finance, accounting and auditing. The editor in chief of JEFA invites all manuscripts that cover theoretical and/or applied researches on topics related to the interest areas of the Journal.

Editor-in-Chief

Prof. Suat Teker

Editorial Assistant

Inan Tunc

JEFA is currently indexed by

EconLit, EBSCO-Host, Ulrich's Directiroy, ProQuest, Open J-Gate, International Scientific Indexing (ISI), Directory of Research Journals Indexing (DRJI), International Society for Research Activity(ISRA), InfoBaseIndex, Scientific Indexing Services (SIS), Google Scholar, Root Indexing, Journal Factor Indexing, TUBITAK-DergiPark, International Institute of Organized Research (I2OR), SOBIAD.

Ethics Policy

JEFA applies the standards of Committee on Publication Ethics (COPE). JEFA is committed to the academic community ensuring ethics and quality of manuscripts in publications. Plagiarism is strictly forbidden and the manuscripts found to be plagiarised will not be accepted or if published will be removed from the publication.

Author Guidelines

All manuscripts must use the journal format for submissions. Visit

www.pressacademia.org/journals/jefa/guidelines for details.

CALL FOR PAPERS

The next issue of JEFA will be published in September, 2019.

Submit manuscripts to

jefa@pressacademia.org or

<http://www.pressacademia.org/submit-manuscript/>

Web: www.pressacademia.org/journals/jefa



EDITORIAL BOARD

- Sudi Apak, Beykent University, Turkey*
Thomas Coe, Quinnipiac University, United States
Seda Durguner, University of South California, United States
Cumhur Ekinci, Istanbul Technical University, Turkey
Laure Elder, Saint Mary's College, University of Notre Dame, United States
Metin Ercan, Bosphorus University, Turkey
Ihsan Ersan, Istanbul University, Turkey
Umit Erol, Bahcesehir University, Turkey
Saygin Eyupgiller, Isik University, Turkey
Abrar Fitwi, Saint Mary's College, University of Notre Dame, Turkey
Rihab Gaidara, University of Sfax, Tunisia
Kabir Hassan, University of New Orleans, United States
Ihsan Isik, Rowan University, United States
Halil Kiyamaz, Rollins University, United States
Coskun Kucukozmen, Economics University of Izmir, Turkey
Mervyn Lewis, University of South Australia, Australia
Bento Lobo, University of Tennessee, United States
Ahmed Ali Mohammed, Qatar University, Qatar
Mehmet Sukru Tekbas, Turkish-German University, Turkey
Oktay Tas, Istanbul Technical University, Turkey
Lina Hani Ward, Applied Science University of Jordan, Jordan
Hadeel Yaseen, Private Applied Science University, Jordan

REFEREES FOR THIS ISSUE

- Gani Asllani, University of Haxhi Zeka, Kosova*
Ismail Cem Ay, Istanbul Aydin University, Turkey
Hatice Dogukanli, Cukurova University, Turkey
Emre Erguvan, Beykoz University, Turkey
Huseyin Guler, Cukurova University, Turkey
Batuhan Guvemli, Trakya Univerity, Turkey
Merve Kocaoglu, Marmara University, Turkey
Artan Nimani, Univeristy of Ukshin Hoti Prizren, Kosova
Driton Qehaja, University of Prishtina, Kosova
Ekoganis Sukohorsona, University of Brawijaya, Indonesia
Nida Turegun, Ozyegin University, Turkey
Ayhan Ucak, Trakya University, Turkey



CONTENT

Title and Author/s	Page
1. Role of tax regulations in the republic of Kosova, countries of Balkans and the European Union, in determining tax policy <i>Refik Kryeziu</i> DOI: 10.17261/Pressacademia.2019.1045 JEFA- V.6-ISS.2-2019(1)-p.63-71	63-71
2. Modelling business failure among small businesses in Nigeria <i>Muhammad M. Ma'aji</i> DOI: 10.17261/Pressacademia.2019.1046 JEFA- V.6-ISS.2-2019(2)-p.72-81	72-81
3. Trade liberalization and economic growth: a panel data analysis for transition economies in Europe <i>Kemal Erkisi, Turgay Ceyhan</i> DOI: 10.17261/Pressacademia.2019.1047 JEFA- V.6-ISS.2-2019(3)-p.82-94	82-94
4. Association between corporate governance and fraud detection: evidence from Borsa Istanbul <i>Can Tansel Kaya, Burcu Birol</i> DOI: 10.17261/Pressacademia.2019.1048 JEFA- V.6-ISS.2-2019(4)-p.95-101	95-101
5. Investigation with panel data analysis of the effect on economic growth of employment in agriculture and industrial sector: example of some OECD countries (1993-2017) <i>Sakir Isleyen</i> DOI: 10.17261/Pressacademia.2019.1049 JEFA- V.6-ISS.2-2019(5)-p.102-114	102-114