



PressAcademia  
**PROCEDIA**

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

[procedia@pressacademia.org](mailto:procedia@pressacademia.org)

ISSN 2459-0762



## ABOUT PRESSACADEMIA PROCEDIA

### *Social and Behavioral Sciences*

*PressAcademia Procedia* publishes conference proceedings. *PressAcademia Procedia* is a scientific, academic, refereed and open-access journal. The publication languages are English and Turkish. *PressAcademia Procedia in Social and Behavioral Sciences* invites all conferences in the areas of business, economics, management, marketing, health management, logistics and trade, international business, business and labor law, finance, accounting, auditing, and other related social sciences. *PressAcademia Procedia* issues a DOI number for each manuscript published, an ISBN and a special volume number for each conference proceedings.

**ISBN: 978-605-06192-0-1**

#### **Editorial Committee**

*Suat Teker, Isik University*  
*Ghassan Omet, Jordan University*  
*Dilek Teker, Isik University*  
*Pinar Acar, Beykoz University*

#### **Editorial Assistant**

*Inan Tunc*

#### **PressAcademia Procedia is currently indexed/archived by**

DergiPark, International Scientific Indexing (ISI), J-Gate, Directory of Research Journals Indexing (DRJI), International Society for Research Activity (ISRA), Root Indexing, InfoBaseIndex, Journal Factor Indexing and SOBIAD.

#### **Ethics Policy**

PressAcademia Procedia (PAP) applies the standards of Committee on Publication Ethics (COPE). PAP 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/guidelines](http://www.pressacademia.org/journals/guidelines) for details.



## CONTENT

Title and Author/s	Page
<b>1. Investigation of mindfulness in terms of impulsivity and impulse buying behaviour</b> Bilinçli farkındalığın dürtüsellik ve dürtüsel satın alma davranışı açısından incelenmesi <i>Melis Kaytaç Yiğit</i> ..... 1-6 DOI: 10.17261/Pressacademia.2020.1229 PAP-GBRC- V.11-2020(1)-p.1-6	1-6
<b>2. Contributions of CRM applications to company performance</b> <i>Cem Duran, Yeliz Ekinçi</i> ..... 7-10 DOI: 10.17261/Pressacademia.2020.1230 PAP-GBRC- V.11-2020(2)-p.7-10	7-10
<b>3. Logistic business preferences in e-commerce sector: a research based on the customer complaints</b> E-ticaret sektöründe lojistik işletme seçimi: müşteri şikayetleri temelinde bir araştırma <i>Ahmet Unal</i> ..... 11-15 DOI: 10.17261/Pressacademia.2020.1231 PAP-GBRC- V.11-2020(3)-p.11-15	11-15
<b>4. Effects of artificial intelligence technology on accounting profession and education</b> Yapay zeka teknolojisinin muhasebe mesleğine ve eğitimine etkileri <i>Derya Ucoglu</i> ..... 16-21 DOI: 10.17261/Pressacademia.2020.1232 PAP-GBRC- V.11-2020(4)-p.16-24	16-21
<b>5. Examination of reporting of investments in associates and subsidiaries in financial statements within the scope of BOBI FRS and TFRS</b> İştirak ve bağlı ortaklık yatırımlarının finansal tablolarda raporlanmasının BOBI FRS ve TFRS kapsamında incelenmesi <i>Huseyin Mert, Yusuf Ocalmis</i> ..... 22-27 DOI: 10.17261/Pressacademia.2020.1233 PAP-GBRC- V.11-2020(5)-p.22-27	22-27
<b>6. Digital economy, taxation and problems encountered</b> Dijital ekonomi, vergilendirilmesi ve karşılaşılan sorunlar <i>Huseyin Mert, Erhan Bayar</i> ..... 28-33 DOI: 10.17261/Pressacademia.2020.1234 PAP-GBRC- V.11-2020(6)-p.28-33	28-33
<b>7. Crypto currency applications in financial markets: factors affecting crypto currency prices</b> <i>E. Asena Deniz, Dilek Teker</i> ..... 34-37 DOI: 10.17261/Pressacademia.2020.1235 PAP-GBRC- V.11-2020(7)-p.34-37	34-37



## CONTENT

Title and Author/s	Page
<b>8. Analyzing the mistakes and deceptions of accounting in terms of business ethics</b> Muhasebeye yapılan hata ve hilelerin meslek etiği açısından incelenmesi <i>Beste Rodoplu, Dilek Teker</i> ..... DOI: 10.17261/Pressacademia.2020.1236 PAP-GBRC- V.11-2020(8)-p.38-42	38-42
<b>9. Best-worst analysis method of business maturity through digital transformation processes: an example for it sector</b> <i>Ezgi Demir, Batuhan Kocaoglu</i> ..... DOI: 10.17261/Pressacademia.2020.1237 PAP-GBRC- V.11-2020(9)-p.43-46	43-46
<b>10. Organizational ambidexterity and resilience: empirical evidence from uncertain transition economic context</b> <i>Saya Zhaxylyk</i> ..... DOI: 10.17261/Pressacademia.2020.1238 PAP-GBRC- V.11-2020(10)-p.47-51	47-51
<b>11. Contributions of logistics clusters to city economy and local people: Turkoglu logistics village example</b> Lojistik kümelenmelerinin şehir ekonomisine ve yöre halkına katkıları: Türkoğlu lojistik köy örneği <i>Zumrut Hatice Sekkeli, Ismail Bakan, Halil Ibrahim Olucak</i> ..... DOI: 10.17261/Pressacademia.2020.1239 PAP-GBRC- V.11-2020(11)-p.52-56	52-56
<b>12. An overview of total quality management approach: an evaluation for ABC company in textile industry</b> <i>Aysenur Erdil</i> ..... DOI: 10.17261/Pressacademia.2020.1240 PAP-GBRC- V.11-2020(12)-p.57-61	57-61
<b>13. An overview for customer relationship management: evaluation for the service industry in terms of business strategy</b> <i>Aysenur Erdil</i> ..... DOI: 10.17261/Pressacademia.2020.1241 PAP-GBRC-V.11-2020(13)-p.62-66	62-66
<b>14. Determination of relationship between google Bitcoin searches and Bitcoin price</b> Google aramaları ile Bitcoin fiyatı arasındaki ilişkinin tespiti <i>Mustafa Can Samirkas</i> ..... DOI: 10.17261/Pressacademia.2020.1242 PAP-GBRC- V.11-2020(14)-p.67-72	67-72



## CONTENT

<b>Title and Author/s</b>	<b>Page</b>
<b>15. The examination of operational leasing in term of Turkish accounting regulations</b> Faaliyet kiralamasının Türkiye’deki muhasebe düzenlemeleri açısından incelenmesi <i>Ugur Kaya, Oguz Yusuf Atasel, Yasar Bayraktar</i> ..... DOI: 10.17261/Pressacademia.2020.1243 PAP-GBRC- V.11-2020(15)-p.73-78	73-78
<b>16. Accounting transactions of concordatum in terms of Turkish accounting regulations</b> Türkiye’deki muhasebe düzenlemeleri açısından konkor dato işlemlerinin muhasebeleştirilmesi <i>Ugur Kaya, Yasar Bayraktar, Oguz Yusuf Atasel</i> ..... DOI: 10.17261/Pressacademia.2020.1244 PAP-GBRC- V.11-2020(16)-p.79-83	79-83
<b>17. Conceptualization of social media brand equity</b> <i>Dina Sadyk</i> ..... DOI: 10.17261/Pressacademia.2020.1245 PAP-GBRC- V.11-2020(17)-p.84-87	84-87
<b>18. Internationalization and financial performance: an empirical analysis on listed companies in Turkey</b> <i>Deniz Ozbay, Fulya Tasel</i> ..... DOI: 10.17261/Pressacademia.2020.1246 PAP-GBRC- V.11-2020(18)-p.88-92	88-92
<b>19. Permanent and transitory shocks in emerging markets</b> Gelişmekte olan piyasalarda geçici ve kalıcı şoklar <i>Eray Gemici</i> ..... DOI: 10.17261/Pressacademia.2020.1247 PAP-GBRC- V.11-2020(19)-p.93-97	93-97
<b>20. How to improve soft skills of accounting students</b> <i>Sinem Ates</i> ..... DOI: 10.17261/Pressacademia.2020.1248 PAP-GBRC- V.11-2020(20)-p.98-100	98-100
<b>21. Determining the attitudes of store managers for green marketing mix: Kocaeli shopping center application</b> Mağaza yöneticilerinin yeşil pazarlama karmasına yönelik tutumlarının belirlenmesi: Kocaeli alışveriş merkezi uygulaması <i>Mualla Akcadag, Omer Ellibes</i> ..... DOI: 10.17261/Pressacademia.2020.1249 PAP-GBRC- V.11-2020(21)-p.101-109	101-109
<b>22. The effect of service quality perceptions of students which receive education at undergraduate level on satisfaction level</b> Önlisans düzeyinde öğrenim gören öğrencilerin hizmet kalitesi algılarının memnuniyet düzeylerine etkisi <i>Inci Fatma Dogan</i> ..... DOI: 10.17261/Pressacademia.2020.1250 PAP-GBRC- V.11-2020(22)-p.110-114	110-114



## CONTENT

Title and Author/s	Page
<b>23. Evaluation of the social implication perception of healthcare employees In the COVID-19 outbreak process</b> Covid-19 salgını sürecinde sağlık çalışanlarının sosyal damgalanma algısının değerlendirilmesi <i>Perihan Eren Bana</i> ..... 115-120 DOI: 10.17261/Pressacademia.2020.1251 PAP-GBRC- V.11-2020(23)-p.115-120	115-120
<b>24. A survey research on the effects of sales promotion, and advertising and store image on customers' buying behavior in retailing</b> Perakendecilikte satış tutundurma, reklam ve mağaza imajının müşteri satınalma davranışına etkisi üzerine bir araştırma <i>Fatma Atıgan</i> ..... 121-126 DOI: 10.17261/Pressacademia.2020.1252 PAP-GBRC- V.11-2020(24)-p.121-126	121-126
<b>25. Tax dimension of the staff working in private health organizations</b> Özel sağlık kurumlarında çalışan personelin vergisel boyutu <i>Burcu Hacı, Suat Teker</i> ..... 127-131 DOI: 10.17261/Pressacademia.2020.1253 PAP-GBRC- V.11-2020(25)-p.127-131	127-131
<b>26. Accounting for foreign trade transactions: TAS-2 inventories, TAS-21 effects of foreign currency changes and a comparison to the Turkish Tax Law</b> Dış ticaret işlemlerinin muhasebeleştirilmesi: tms-2 stoklar, TMS-21 kur değişiminin etkileri standartları ve VUK ile karşılaştırılması <i>Emine Yılmaz, Suat Teker</i> ..... 132-137 DOI: 10.17261/Pressacademia.2020.1254 PAP-GBRC- V.11-2020(26)-p.132-137	132-137
<b>27. Tendency to use fake or misleading documents and solution proposals for taxpayers</b> Mükelleflerin sahte veya yanıltıcı belge kullanma eğilimi ve çözüm önerileri <i>Huseyin Ozturk, Suat Teker</i> ..... 138-144 DOI: 10.17261/Pressacademia.2020.1255 PAP-GBRC- V.11-2020(27)-p.138-144	138-144
<b>28. A Comparison of Turkish Accounting Standards-16 and Turkish Tax Law for disposal of tangible fixed assets</b> Elden çıkarılan maddi duran varlıkların TMS-16 ve VUK açısından karşılaştırması <i>Ozge Ergul, Suat Teker</i> ..... 145-149 DOI: 10.17261/Pressacademia.2020.1256 PAP-GBRC- V.11-2020(28)-p.145-149	145-149
<b>29. Investment through Public Private Partnership (PPP): The impact of PPP activities on the growth of GDP</b> <i>Hakan Yurdakul, Rifat Kamasak</i> ..... 150-152 DOI: 10.17261/Pressacademia.2020.1257 PAP-GBRC- V.11-2020(29)-p.150-152	150-152

## CONTENT

Title and Author/s	Page
<b>30. Investigation of the effect of internal control system on strategic management in municipalities</b> Belediyelerde iç kontrol sisteminin stratejik yönetime etkisi üzerine bir inceleme <i>Mihriban Yuksel, Suat Teker</i> .....	153-156
DOI: 10.17261/Pressacademia.2020.1258 PAP-GBRC- V.11-2020(30)-p.153-156	
<b>31. Wealth management trends in the world</b> <i>Murat Danon, Suat Teker</i> .....	157-162
DOI: 10.17261/Pressacademia.2020.1259 PAP-GBRC- V.11-2020(31)-p.157-162	
<b>32. Adaptation of the business not to fall behind in the new normal period</b> <i>Anil Serifsoy, Suat Teker</i> .....	163-167
DOI: 10.17261/Pressacademia.2020.1260 PAP-GBRC- V.11-2020(32)-p.163-167	
<b>33. Do you want your leader to be authentic? The effect of authentic leadership style on organizational cinism: a research on teachers</b> Liderinizin otantik olmasını ister misiniz? Otantik liderlik tarzının örgütsel sinizme etkisi: öğretmenler üzerine bir araştırma <i>Ezgi Dede, Canan Cetin, Burcak Vatansver Durmaz</i> .....	168-172
DOI: 10.17261/Pressacademia.2020.1261 PAP-GBRC- V.11-2020(33)-p.168-172	
<b>34. The effect of work life area variables on the perception of occupational coping self-efficacy: a research on teachers</b> Çalışma yaşam alanı değişkenlerinin mesleki başa çıkma öz yeterlilik algısına etkisi: öğretmenler üzerine bir araştırma <i>Ezgi Dede, Canan Cetin, Hande Saglam</i> .....	173-177
DOI: 10.17261/Pressacademia.2020.1262 PAP-GBRC- V.11-2020(34)-p.173-177	
<b>35. The effects of perfectionism on proactive and innovative behaviors: role of psychological climate</b> <i>Pelin Kanten, Yaprak Deniz</i> .....	178-184
DOI: 10.17261/Pressacademia.2020.1263 PAP-GBRC- V.11-2020(35)-p.178-184	
<b>36. Financing foreign trade in Turkey under 2020 Corona virus Covid-19 pandemics</b> <i>Zelha Altinkaya</i> .....	185-188
DOI: 10.17261/Pressacademia.2020.1264 PAP-GBRC- V.11-2020(36)-p.185-188	

**CONTENT**

<b>Title and Author/s</b>	<b>Page</b>
<b>37. Place and solution proposals of data mining in production planning and control processes: a business application</b>	
<i>Ezgi Demir, Sait Erdal Dincer</i> .....	189-193
DOI: 10.17261/Pressacademia.2020.1265	
PAP-GBRC- V.11-2020(37)-p.189-193	
<b>38. The role of emotional exhaustion in the effect of family friendly policies on the job embeddedness</b>	
Aile dostu politikaların işe gömülmüşlük üzerine etkisinde duygusal tükenmenin rolü	
<i>Selahattin Kanten, Yener Pazarçık, Mehmet Gurturk, Huseyin Orak</i> .....	194-200
DOI: 10.17261/Pressacademia.2020.1266	
PAP-GBRC- V.11-2020(38)-p.194-200	
<b>39. Turkish consumers' behaviors in organic product market: an empirical application</b>	
<i>Anda Yarman Ak, Dilek Teker</i> .....	201-205
DOI: 10.17261/Pressacademia.2020.1267	
PAP-GBRC- V.11-2020(39)-p.201-205	
<b>40. Effects of organizational factors on internal-entrepreneurship: case of 5-star hotels in North Cyprus</b>	
Örgütsel faktörlerin iç-girişimciliğe etkileri: Kuzey Kıbrıs'taki 5 yıldızlı otel işletmeleri üzerinde bir çalışma	
<i>Mete Girgen</i> .....	206-210
DOI: 10.17261/Pressacademia.2020.1268	
PAP-GBRC- V.11-2020(40)-p.206-210	
<b>41. Relationship between strategic processes and characteristics of managers and companies: case of five star hotels in Kyrenia</b>	
Stratejik süreçler ile yönetici ve şirketlerin özellikleri arasındaki ilişki: Girne'deki beş yıldızlı oteller örneği	
<i>Mete Girgen</i> .....	211-215
DOI: 10.17261/Pressacademia.2020.1269	
PAP-GBRC- V.11-2020(41)-p.211-215	
<b>42. Performance analysis of Turkish Banking Sector: CAMELS Implementation</b>	
<i>Caner Koc, Dilek Teker</i> .....	216-218
DOI: 10.17261/Pressacademia.2020.1270	
PAP-GBRC- V.11-2020(42)-p.216-218	
<b>43. An overlook to world wine industry</b>	
Dünya şarapçılık sektörüne genel bir bakış	
<i>Salih Kayıkcıoğlu, Umit Arikan</i> .....	219-223
DOI: 10.17261/Pressacademia.2020.1271	
PAP-GBRC- V.11-2020(43)-p.219-223	



## CONTENT

Title and Author/s	Page
<b>44. Digital transformation and human resources management: digital HR application examples of businesses</b> Dijital dönüşüm ve insan kaynakları yönetimi: işletmelerin dijital İK uygulama örnekleri <i>Selma Kilic Kirilmaz</i> ..... 224-225 DOI: 10.17261/Pressacademia.2020.1199 PAP-GBRC- V.11-2020(44)-p.224-225	224-225
<b>45. Relationship between international portfolio investments and the country governance quality</b> Uluslararası portföy yatırımları ve ülke yönetim kalitesi arasındaki ilişki <i>Eyyup Kaya, Mine Aksoy</i> ..... 226-227 DOI: 10.17261/Pressacademia.2020.1272 PAP-GBRC- V.11-2020(45)-p.226-227	226-227
<b>46. Relationship between corporate sustainability performance and brand performance: evidence from Borsa Istanbul</b> Kurumsal sürdürülebilirlik performansı ve marka performansı arasındaki ilişki: borsa istanbul örneği <i>Mine Aksoy</i> ..... 228-229 DOI: 10.17261/Pressacademia.2020.1273 PAP-GBRC- V.11-2020(46)-p.228-229	228-229
<b>47. An exploratory research among fashion business leaders and neuromarketing company executives on the perception of applied neuromarketing</b> Uygulanabilir nöropazarlamanın moda endüstrisi ve nöropazarlama liderleri üzerindeki algısı üzerine keşfedici bir araştırma <i>Ali Levent Kurtoğlu, Ali Murat Ferman</i> ..... 230-232 DOI: 10.17261/Pressacademia.2020.1274 PAP-GBRC- V.11-2020(47)-p.230-232	230-232
<b>48. The effect of leader featured managers on the performance and motivation of employees</b> Lider özellikli yöneticilerin çalışanların performansı ve motivasyonu üzerine etkisi <i>Kezban Talak</i> ..... 233-235 DOI: 10.17261/Pressacademia.2020.1275 PAP-GBRC- V.11-2020(48)-p.233-235	233-235