



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





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 language of the Journal is English. 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/archived by

Ulrich's Directroy, Copernicus, Scope, Open J-Gate, Princeton University Library, 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, International Institute of Organized Research (I2OR), SOBIAD, EuroPub.

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 June 2023.

Submit manuscripts to

jefa@pressacademia.org or

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





EDITORIAL BOARD

Sudi Apak, Esenyurt University, Turkey, ORCID: 0000-0003-4333-8266

Thomas Coe, Quinnipiac University, United States, ORCID: 0000-0003-4733-5812

Cumhur Ekinci, Istanbul Technical University, Turkey, ORCID: 0000-0002-0475-2272

Seda Durguner, University of South California, United States, ORCID: 0000-0003-4969-2557

Laure Elder, Notre Dame University, United States, ORCID: 0000-0002-9922-5693

Metin Ercan, Bosphorus University, Turkey, ORCID: 0000-0003-0633-3052

Ihsan Ersan, Istanbul University, Turkey, ORCID: 0000-0001-5529-3734

Umit Erol, Bahcesehir University, Turkey, ORCID: 0000-0003-0382-944X

Saygin Eyupgiller, Isik University, Turkey, ORCID: 0000-0002-1827

Abrar Fitwi, Notre Dame University, United States, ORCID: 0000-0002-7282-1719

Rihab Guidara, University of Sfax, Tunisia, ORCID: 0000-0003-0402-4029

Kabir Hassan, University of New Orleans, United States, ORCID: 0000-0001-6274-3545

Ihsan Isik, Rowan University, United States, ORCID: 0000-0003-2646-4287

Halil Kiymaz, Rollins University, United States, ORCID: 0000-0003-4182-3129

Coskun Kucukozmen, Izmir University of Economics, Turkey, ORCID: 0000-0001-6276-4995

Mervyn Lewis, University of South Australia, Australia, ORCID: 0000-00015916-0920

Bento Lobo, University of Tennessee, United States, ORCID: 0000-0003-4000-9344

Ahmed Ali Mohammed, Qatar University, Qatar, ORCID: 0000-0002-7772-0829

Oktay Tas, Istanbul Technical University, Turkey, ORCID: 0000-0002-7570-549X

Mustafa Turhan, Istanbul Okan University, Turkey, ORCID: 0000-0002-7420-1652

Lina Hani Ward, Applied Science University of Jordan, Jordan, ORCID: 0000-0002-6807-2532

Hadeel Yaseen, Private Applied Science University, Jordan, ORCID: 0000-0002-9331-6754





CONTENT

<u>Title and Author/s</u>	<u>Page</u>
1. Efficiency measurement of real estate investment trusts traded in BIST with data envelopment analysis and Malmquist total factor productivity index <i>Zeynep Colak</i> DOI: 10.17261/Pressacademia.2023.1717 JEFA- V.10-ISS.1-2023(1)-p.1-20	1 - 20
2. New tourism financial condition index: extended with terrorist attacks <i>Elcin Aykac Alp, Mefule Findikci Erdogan</i>	21 - 32
DOI: 10.17261/Pressacademia.2023.1718 JEFA- V.10-ISS.1-2023(2)-p.21-32	
3. Development and verification of the spending rule for the National Fund of Kazakhstan <i>Nurlan Nurseit</i> DOI: 10.17261/Pressacademia.2023.1719 JEFA- V.10-ISS.1-2023(3)-p.33-44	33 - 44
4. The relationship between currency- protected deposits and bank performance: case of participation banks <i>Mustafa Yurttadur, Zafer Tasci</i> DOI: 10.17261/Pressacademia.2023.1720 JEFA- V.10-ISS.1-2023(4)-p.45-54	45 - 54
5. How do socially responsible investment and macroeconomic indicators interact with each other? The case of selected developing countries <i>Merve Tuncay, Bayarmaa Dorjnaran</i> DOI: 10.17261/Pressacademia.2023.1721 JEFA- V.10-ISS.1-2023(5)-p.55-64	55 - 64