



PressAcademia



# JEFA

Journal of Economics,  
Finance & Accounting

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

[jefa@pressacademia.org](mailto: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 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

Ulrich's Directory, 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, IndexEuroPub.

### 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](http://www.pressacademia.org/journals/jefa/guidelines) for details.

### CALL FOR PAPERS

The next issue of JEFA will be published in June, 2020.

Submit manuscripts to

[jefa@pressacademia.org](mailto:jefa@pressacademia.org) or

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

Web: [www.pressacademia.org/journals/jefa](http://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 Gidara, 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*  
*Mustafa Turhan, Okan University*  
*Lina Hani Ward, Applied Science University of Jordan, Jordan*  
*Hadeel Yaseen, Private Applied Science University, Jordan*



## CONTENT

<u>Title and Author/s</u>	<u>Page</u>
<b>1. Women's employment in the agricultural sector in the development process of Turkey</b> <i>Zeynep Colak</i> ..... DOI: 10.17261/Pressacademia.2020.1204 JEFA- V.7-ISS.2-2020(1)-p.75-85	75-85
<b>2. The unseen face of trade wars: U.S.-China technology competition</b> <i>Rahmi Incekara</i> ..... DOI: 10.17261/Pressacademia.2020.1205 JEFA- V.7-ISS.2-2020(2)-p.86-93	86-93
<b>3. An analysis of working capital efficiency of companies listed on sustainability index by index method</b> <i>Ilkut Elif Kandil Goker</i> ..... DOI: 10.17261/Pressacademia.2020.1206 JEFA- V.7-ISS.2-2020(3)-p.94-102	94-102
<b>4. Vulnerability analysis of Turkish banks using stress testing and internal credit rating approach</b> <i>Masoud Ghazavi, Sema Bayraktar Tur</i> ..... DOI: 10.17261/Pressacademia.2020.1207 JEFA- V.7-ISS.2-2020(4)-p.103-119	103-119
<b>5. The debt problem of PIIGS countries and recovery mechanism built at the monetary unit level</b> <i>PIIGS ülkelerinin borç sorunu ve parasal birlik düzeyinde oluşturulan kurtarma mekanizmaları</i> <i>Çagdas Bektas, Özgür Sarac</i> ..... DOI: 10.17261/Pressacademia.2020.1208 JEFA- V.7-ISS.2-2020(5)-p.120-133	120-133
<b>6. Examination of shareholders status who are unable to exercise their right of priority in capital increase in terms of equity and capital accounts</b> <i>Sermaye şirketlerinde bedelli sermaye artırımı yapılmasında rüçhan hakkını kullanamayan ortakların özkaynak hesapları açısından durumunun incelenmesi</i> <i>Suphi Aslanoglu, Servet Ozkan, Süleyman Elci</i> ..... DOI: 10.17261/Pressacademia.2020.1209 JEFA- V.7-ISS.2-2020(6)-p.134-154	134-154
<b>7. Moneyball in the Turkish Football League revisited: anomalies in Galatasaray, Fenerbahçe and Beşiktaş stock returns during Covid-19 Incident.</b> <i>Caner Özdurak, Veysel Ulusoy</i> ..... DOI: 10.17261/Pressacademia.2020.1210 JEFA- V.7-ISS.2-2020(7)-p.155-165	155-165
<b>8. Econometric analysis of logistics and transportation spending and export in Turkey</b> <i>Türkiye’de lojistik ve ulaştırma harcamaları ve ihracat ilişkisinin ekonometrik analizi</i> <i>Beyhan Incekara</i> ..... DOI: 10.17261/Pressacademia.2020.1211 JEFA- V.7-ISS.2-2020(8)-p.166-172	166-172





## CONTENT

<u>Title and Author/s</u>	<u>Page</u>
<b>9. A Comparison Of Performance Results Of Aras And Moosra Methods: American Contitnent Countries</b>	
<i>Aras ve moosra yöntemlerinin performans sonuçlarının karşılaştırılması: Amerika kıtası ülkeleri</i>	
<i>Hakan Altın .....</i>	<i>173-186</i>
<b>DOI: 10.17261/Pressacademia.2020.1212</b>	
<b>JEFA- V.7-ISS.2-2020(9)-p.173-186</b>	
<b>10. Does Islamic banking have a future in Germany? Survey on German Muslims perceptions</b>	
<i>Ciydem Catak, Sena Yılmaz Arslan .....</i>	<i>187-197</i>
<b>DOI: 10.17261/Pressacademia.2020.1213</b>	
<b>JEFA- V.7-ISS.2-2020(10)-p.187-197</b>	