



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 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/archived by

Ulrich's Directroy, Copernicus, Scope, 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, 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 March, 2022.

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. Prophet model in financial performance forecast: implementation in manufacturing sector <i>Finansal performans tahmininde Prophet modeli: imalat sektörü uygulaması</i> Ali Yurttabir, İlker Kiyemetli Sen..... DOI: 10.17261/Pressacademia.2021.1470 JEFA- V.8-ISS.4-2021(1)-p.160-166	160-166
2. The lending channels of monetary policy transmission mechanisms: the case of Jordan <i>Muhanned Obeidat, Ahmad Tarawneh, Mohammad Khataibeh, Ghassan Omet</i> DOI: 10.17261/Pressacademia.2021.1471 JEFA- V.8-ISS.4-2021(2)-p.167-173	167-173
3. A literature analysis of the relationship between fair value accounting and earnings management <i>Gerçeğe uygun değer ile kazanç yönetimi arasındaki ilişkinin literatür analizi ile incelenmesi</i> Deniz Ozbay..... DOI: 10.17261/Pressacademia.2021.1472 JEFA- V.8-ISS.4-2021(3)-p.174-183	174-183
4. Financial performance of Turkish banks: a cluster analysis <i>Melike Betül Tavsanlı, Tarkan Hamlacı.....</i> DOI: 10.17261/Pressacademia.2021.1474 JEFA- V.8-ISS.4-2021(4)-p.184-189	184-189
5. Value-at-risk (VAR) analysis of the UK banking stocks <i>Nour Alshamali, Khuloud M. Alawadhi, Mansour Alshamali, Fatemah M. Behbehani</i> DOI: 10.17261/Pressacademia.2021.1530 JEFA- V.8-ISS.4-2021(5)-p.190-207	190-207