

Prof. Aslı TÜREL

Personal Information

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Education Information

Doctorate, İstanbul Üniversitesi, Institute of Social Sciences, Muhasebe Doktora Programı, Turkey 2004 - 2008

Post Graduate, İstanbul Üniversitesi, Institute of Social Sciences, Muhasebe-Denetim Yüksek Lisans Programı, Turkey 2001 - 2004

Under Graduate, İstanbul Üniversitesi, School of Business, Turkey 1997 - 2001

Foreign Languages

English, B2 Upper Intermediate

Dissertations

Doctorate, Riskten Korunma Muhasebesi ve Finansal Tablolarda Raporlanması, İstanbul University, Institute of Social Sciences, İşletme Anabilim Dalı / Muhasebe Bilim Dalı, 2008

Post Graduate, Firma Birleşmelerinin Türk Vergi Sistemindeki Yeri ve Muhasebeleştirilmesi, İstanbul University, Institute of Social Sciences, İşletme Anabilim Dalı/Muhasebe-Denetim Bilim Dalı, 2004

Research Areas

Social Sciences and Humanities, Management, Accounting, Accounting and Control

Academic Titles / Tasks

Professor, İstanbul University, School of Business, Department of Business Administration, 2018 - Continues

Associate Professor, İstanbul University, School of Business, Department of Business Administration, 2012 - 2018

Research Assistant PhD, İstanbul Üniversitesi, School of Business, Department of Business Administration, 2008 - 2012

Research Assistant, İstanbul Üniversitesi, School of Business, Department of Business Administration, 2001 - 2008

Professional Experience

Enstitü Yönetim Kurulu Üyesi, İstanbul University, Muhasebe Enstitüsü, 2020 - Continues

Assistant Director of the Institute, İstanbul University, Muhasebe Enstitüsü, 2020 - Continues

Board Member, İstanbul Üniversitesi, İşletme Fakültesi İşletme İktisadi Enstitüsü, 2014 - Continues

Deputy Head of Department, İstanbul University, School Of Business, 2014 - 2019

Vice Dean, İstanbul University, School Of Business, 2014 - 2019

Courses

Financial Reporting, Under Graduate, 2019 - 2020
Financial Accounting, Post Graduate, 2019 - 2020
Measurement and Valuation in Accounting, Under Graduate, 2019 - 2020
Case Studies in Financial Accounting, Under Graduate, 2019 - 2020
MUHASEBEDE DEĞERLEME, Under Graduate, 2013 - 2014, 2018 - 2019
ULUSLARARASI FİNANSAL RAPORLAMA, Doctorate, 2016 - 2017, 2017 - 2018
FİNANSAL MUHASEBE, Post Graduate, 2017 - 2018
YILLIK FAALİYET RAPORLARI ANALİZİ, Under Graduate, 2017 - 2018
ULUSLARARASI FİNANSAL RAPORLAMA UYGULAMALARI, Post Graduate, 2016 - 2017
YÖNETİM MUHASEBESİ, Post Graduate, 2016 - 2017
DENETİM, Under Graduate, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018
YÖNETİM MUHASEBESİ, Under Graduate, 2015 - 2016, 2016 - 2017
ULUSLARARASI FİNANSAL RAPORLAMA, Doctorate, 2015 - 2016
ENDÜSTRİ MÜHENDİSLİĞİ İÇİN MUHASEBE, Under Graduate, 2013 - 2014
MALİYET MUHASEBESİ, Under Graduate, 2012 - 2013
MALİYET YÖNETİMİ, Under Graduate, 2012 - 2013
YÖNETİM MUHASEBESİ, Post Graduate, 2013 - 2014

Advising Theses

TÜREL A., Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumunun Bağımsız Denetim Sistemi Üzerindeki Etkinliği, Post Graduate, A.ALKAN(Student), 2019
TÜREL A., Stoklarda Zayi Olma, Fire ve Değer Düşüklüğünün Vergi Mevzuatı ve Muhasebe Standartları Açısından İncelenmesi ve Mali Tablolara Yansıtılması, Post Graduate, Ü.ERKAN(Student), 2019
TÜREL A., TTK ve Vergi Kanunları Açısından Sermaye Şirketlerinde Birleşme, Bölünme İşlemleri ve Uygulamalı Örnekler, Post Graduate, F.YEĞİN(Student), 2018
TÜREL A., Uluslararası Finansal Raporlama Standartları ve Vergi Düzenlemeleri Kapsamında Türev Ürün Sözleşmelerini Değerleme ve Raporlama Yaklaşımı: Reel Sektör ve Mevduat Bankaları Raporlamasına Yönelik Bir Araştırma, Doctorate, A.AYLUÇTARHAN(Student), 2017
TÜREL A., İnşaat ve Taşeron İnşaat Sektörlerinde Maliyet Muhasebesi ve Bir Uygulama, Post Graduate, M.Ahmed(Student), 2017
TÜREL A., İşletmelerde İç Denetim Fonksiyonu ve Örnek Bir Uygulama, Post Graduate, Ş.TURAN(Student), 2017
TÜREL A., Kiralama İşlemleri ve Farklı Muhasebe Standartlarında Kiralama İşlemlerinin Karşılaştırılması, Post Graduate, A.Mohamed(Student), 2017

Jury Memberships

PhD Thesis Monitoring Committee Member, PhD Thesis Monitoring Committee Member, İstanbul Üniversitesi, June, 2020
PhD Thesis Monitoring Committee Member, PhD Thesis Monitoring Committee Member, İstanbul Üniversitesi, June, 2020
Associate Professor Exam, Associate Professor Exam, İstanbul University, May, 2020
Doctoral Examination, Doktora Yeterlik Sınavı, İstanbul Üniversitesi, June, 2019
Doctoral Examination, Doktora Yeterlik Sınavı, İstanbul Üniversitesi, December, 2018
Doctoral Examination, Doktora Yeterlik Sınavı, İstanbul Üniversitesi, June, 2015
Doctoral Examination, Doktora Yeterlik Sınavı, İstanbul Üniversitesi, June, 2015
Doctoral Examination, MUSTAFA SAĞLAM, İSTANBUL ÜNİVERSİTESİ, February, 2014
Doctoral Examination, MUSTAFA SAĞLAM, İSTANBUL ÜNİVERSİTESİ, June, 2013
Post Graduate, Elektronik Ticaretin Bağımsız Denetim Sürecine Etkisi, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü, March, 2013

Articles Published in Other Journals

- **Bağımsız Denetim ve Kilit Denetim Konuları: BİST Şirketleri 2017-2018 Analizi**
Türel A., Türel A.
The Journal of International Social Research, vol.12, pp.1267-1272, 2019 (Refereed Journals of Other Institutions)
- **AACSB Akreditasyonunun Faydaları ve Akreditasyon Sürecinin Güçlükleri**
TÜREL A., ALTINTAŞ A. T.
Uluslararası Sosyal Araştırmalar Dergisi, vol.11, pp.1031-1038, 2018 (Refereed Journals of Other Institutions)
- **Uluslararası Finansal Raporlama Standartları Kapsamında Türev Ürün Sözleşmelerini Değerleme ve Raporlama Yaklaşımı**
AYLUÇTARHAN A., TÜREL A.
VERGİ SORUNLARI DERGİSİ, pp.129-144, 2018 (Other Refereed National Journals)
- **An Empirical Analysis of Audit Delay in Turkey**
Türel A., Emir Tuncay F.
Annales Universitatis Apulensis Series Oeconomica Journal, vol.2, pp.97-105, 2016 (International Refereed University Journal)
- **The Effect of Derivatives on the Financial Positions of Banks in Turkey and in EU: A Comparative Analysis**
Türel A., Türel A.
International Journal of Critical Accounting, vol.6, pp.166-186, 2014 (Refereed Journals of Other Institutions)
- **An Attempt to Understand Compliance Degree of Implementing International Standards in Accountancy; The Turkey Experience**
Pekdemir R., Türel A.
Academy of Accounting and Financial Studies Journal, vol.18, pp.49-63, 2014 (Refereed Journals of Other Institutions)
- **TÜRKİYE FİNANSAL RAPORLAMA STANDARTLARINA GÖRE KAPSAMLI GELİR (KÂR) TABLOSU: KULLANILAN DİL ÜZERİNE BİR**
SARIOĞLU K., TÜREL A.
VERGİ SORUNLARI DERGİSİ, pp.82-94, 2012 (Other Refereed National Journals)
- **FINANCIAL CHARACTERISTICS OF HIGH PERFORMANCE COMPANIES IN TURKEY: A COMPARATIVE ANALYSIS OF STABLE ECONOMY IN THE FINANCIAL CRISIS ERA**
TÜREL A., TÜREL A., NEEDLES B. E.
ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS, no.1, pp.4-26, 2012 (International Refereed University Journal)
- **TÜRKİYE'DEKİ İŞLETMELERİN ULUSLARARASI FİNANSAL RAPORLAMA STANDARTLARINDAKİ DEĞİŞİKLİKLERE KARŞI TUTUMLARI**
TÜREL A.
YÖNETİM DERGİSİ, vol.68, pp.116-128, 2011 (National Refereed University Journal)
- **Derivatives Usage in Risk Management by Turkish Non-Financial Firms and Banks: A Comparative Study**
TÜREL A., SELVİ Y.
Annales Universitatis Apulensis Series Oeconomica, vol.12, pp.663-671, 2010 (International Refereed University Journal)
- **Timeliness of Financial Reporting in Emerging Capital Markets: Evidence from Turkey**
TÜREL A.
Istanbul University Journal of the School of Business ADMINISTRATION, vol.39, pp.227-240, 2010 (International Refereed University Journal)
- **The Expectation Gap in Internet Financial Reporting: Evidence from an Emerging Capital Market**
TÜREL A.
Middle Eastern Economics and Finance, vol.8, pp.94-107, 2010 (Refereed Journals of Other Institutions)
- **Türev Ürün Sözleşmelerinin Reel Sektör Şirketleri Tarafından Kullanımı ve Riskten Korunma Muhasebesi Açısından Değerlendirilmesi: İMKB 100 Şirketleri Üzerine Bir İnceleme**
TÜREL A., SELVİ Y., Yılmaz M. K. , Kurun E.
null, vol.9, pp.225-258, 2007 (Other Refereed National Journals)

- **Accounting Issues Related to Hedge Accounting for Derivatives**
Türel A., Selvi Y.
Muhasebe Bilim Dünyası Dergisi, vol.9, pp.97-116, 2007 (Refereed Journals of Other Institutions)
- **Kurum Kazancı Üzerinden Hesaplanan Vergilerin Sermaye Piyasası Kurulu'nun Seri: XI No:25 Sayılı Tebliği Doğrultusunda Finansal Tablolara Yansıtılması**
TÜREL A., TÜREL A.
Mali Çözüm Dergisi, vol.16, pp.233-252, 2006 (Other Refereed National Journals)
- **İştiraklerin Muhasebeleştirilmesi ve Raporlanmasında Örneklerle Özkaynak Yöntemi**
TÜREL A., Şenyiğit Y. B.
null, vol.15, pp.203-219, 2005 (Other Refereed National Journals)

Book & Book Chapters

- **in: Vak'alar 2019**
Türel A., Türel A.
Geleceğe Dönüş: Hayat Hastaneleri Vak'ası, Prof.Dr.Yakup SELVİ, Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.5-10, 2019
- **in: Vak'alar 2018**
SARIE. S. , TÜREL A.
Araç Kiralama/Satınalma Kararı: Garanti Filo, Prof.Dr.Göksel Yücel, Editor, Muhasebe Enstitüsü Yayınları, İstanbul, pp.77-82, 2018
- **in: Vak'alar 2018**
AYLUÇTARHAN A., TÜREL A.
İllegal Olaylara İlişkin Ödemelerin Gider Boyutu: Platin A.Ş., Yücel G., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.43-46, 2018
- **Yabancı Para İşlemlerinin Muhasebeleştirilmesi ve Raporlanması**
TÜREL A.
Çağlayan Kitabevi, İstanbul, 2017
- **in: SEÇMELER 2017**
TÜREL A., TÜREL A., ÇİFTÇİ H. N.
Ülkemizde Bağımsız Denetim: Son 10 Yıla Bakış, Yücel G., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.93-102, 2017
- **in: Vak'alar 2017**
TÜREL A., SARIE. S.
Migros Ticaret A.Ş., Prof.Dr.Mustafa Aysan, Prof.Dr.Göksel Yücel, Prof.Dr.Recep Pekdemir, Editor, Muhasebe Enstitüsü Yayınları, İstanbul, pp.59-69, 2017
- **in: Seçmeler 2016**
TÜREL A., TÜREL A.
Yeni Denetim Raporlarının Finansal İletişime Etkileri, Yücel G., Editor, İstanbul Üniversitesi Muhasebe Enstitüsü, İstanbul, pp.101-116, 2016
- **in: Vak'alar 2016**
TÜREL A., ALTINTAŞ A. T.
Hellespontos Gıda, Yücel G., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.43-48, 2016
- **in: Seçmeler 2015**
TÜREL A., Emir Tuncay F.
An Empirical Analysis of Audit Delay in Turkey, Yücel G., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.99-112, 2015
- **in: Accounting Studies in Turkey**
PEKDEMİR R., TÜREL A.
Ethics in Professional Accounting Education Program: The Turkey Experience, Pekdemir R., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.63-77, 2010

- **in: Accounting Studies in Turkey**
PEKDEMİR R., TÜREL A.
A Study Seeking Evidence for the IFRS 2005 in Turkey, Pekdemir R., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.41-61, 2010
- **in: Accounting Studies in Turkey**
TÜREL A., TÜREL A.
The Effect of Derivatives on the Financial Positions of Banks in Turkey and in EU: A Comparative Analysis, Pekdemir R., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.211-224, 2010

Refereed Congress / Symposium Publications in Proceedings

- **The Effects of Auditor Gender on Audit Quality in Turkey**
Dinçel C., Kuzu Yıldırım S., Türel A.
16. International Conference on Accounting, Aydın, Turkey, 5 - 08 October 2019, pp.274-280
- **AACSB Akreditasyonu: Süreçler ve Güçlükler**
TÜREL A., ALTINTAŞ A. T.
XXXVII. Türkiye Muhasebe Eğitimi Sempozyumu, Antalya, Turkey, 18 - 22 April 2018, pp.46-56
- **The Relationship Between Audit Partner Workload and Audit Quality in Turkey**
TÜREL A., ÇİFTÇİ H. N.
American Accounting Association 2017 Annual Meeting, San Diego, United States Of America, 5 - 09 August 2017, pp.92
- **Auditor Gender and Audit Quality: Evidence from Turkey**
TÜREL A., TAŞ N.
American Accounting Association 2016 Annual Meeting, New York, United States Of America, 6 - 10 August 2016, pp.10
- **IFRS Adoption and Audit Lag: Evidence from Turkey**
TÜREL A., TÜREL A., ÇİFTÇİ H. N.
International Conference on Economic and Social Studies, Bosnia And Herzegovina, 1 - 04 May 2013, pp.40
- **An Attempt to Understand Compliance Degree of Implementing International Standards in Accountancy**
PEKDEMİR R., TÜREL A.
American Accounting Association 2012 Annual Meeting, Washington, United States Of America, 4 - 08 August 2012, pp.25-26
- **FINANCIAL CHARACTERISTICS OF HIGH PERFORMANCE COMPANIES IN TURKEY: A COMPARATIVE ANALYSIS OF STABLE ECONOMY IN THE FINANCIAL CRISIS ERA**
TÜREL A., TÜREL A., NEEDLES B. E.
EUROPEAN ACCOUNTING ASSOCIATION 2012 ANNUAL CONGRESS, Slovenia, 1 - 04 May 2012, pp.404
- **CORPORATE GOVERNANCE IN TURKEY: ISSUES AND PRACTICES OF HIGH-PERFORMANCE COMPANIES**
TÜREL A., TÜREL A., NEEDLES B. E. , ŞENGÜR E. D.
EUROPEAN ACCOUNTING ASSOCIATION 2012 ANNUAL CONGRESS, Slovenia, 1 - 04 May 2012, pp.386
- **Financial Characteristics of High-Performance Companies in Turkey: A Comparative Analysis of Stable Economy in the Financial Crisis Era**
TÜREL A., TÜREL A., NEEDLES B. E.
European Accounting Association 2012 Annual Congress, Slovenia, 1 - 04 May 2012, pp.426
- **Corporate Governance in Turkey: Issues and Practices of High-Performance Companies**
TÜREL A., TÜREL A., NEEDLES B. E. , ŞENGÜR E. D.
European Accounting Association 2012 Annual Congress, Slovenia, pp.692
- **Ethics in Professional Accounting Education Program: The Turkey Experience**
PEKDEMİR R., TÜREL A.
European Critical Accounting Symposium, Glasgow, United Kingdom, 18 - 20 July 2007, pp.1
- **A Study Seeking Evidence for the IFRS 2005 in Turkey**
PEKDEMİR R., TÜREL A.
Financial Reporting and Business Communication 11th Annual Conference, Cardiff, United Kingdom, 5 - 06 July

2007, pp.1

- **IFRS 2005 in Turkey; Can We See the Evidences on the Financial Reports of Companies Listed?**
TÜREL A., PEKDEMİR R.
2. International Conference on Accounting and Management Information Systems, Romania, pp.22
- **Accounting Issues Related to Hedge Accounting for Derivatives**
TÜREL A., SELVİY.
The 10. World Congress of Accounting Educators, Turkey, 1 - 04 November 2006, pp.36

Other Publications

- **Bağımsız Denetçilik Eğitimi Ders Notları**
TÜREL A., TÜREL A., SAKİN T.
Lecture Note, pp.146, 2013

Activities in Scientific Journals

Muhasebe Bilim Dünyası Dergisi, Committee Member, 2020 - Continues
İstanbul Management Journal, Committee Member, 2017 - Continues
İ.Ü.İ.F.İŞLETME İKTİSADI ENSTİTÜSÜ YÖNETİM DERGİSİ, Editor, 2015 - 2015

Memberships / Tasks in Scientific Organizations

American Accounting Association, Member, 2012 - Continues

Scientific Refereeing

CELAL BAYAR ÜNİVERSİTESİ SOSYAL BİLİMLER DERGİSİ, National Scientific Refreed Journal, December 2019
Celal Bayar Üniversitesi Sosyal Bilimler Dergisi, National Scientific Refreed Journal, October 2018
Muhasebe Bilim Dünyası Dergisi, National Scientific Refreed Journal, May 2018
Celal Bayar Üniversitesi Sosyal Bilimler Dergisi, National Scientific Refreed Journal, May 2018
Journal of Accounting, Finance and Auditing Studies, Other Indexed Journal, May 2015
İstanbul Üniversitesi İşletme Fakültesi Dergisi, National Scientific Refreed Journal, March 2013

Invited Congress and Symposium Activities

XXXVIII.Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Denizli, Turkey, 2019
EDUNIVERSAL 2018 Convention, Attendee, Dubrovnik, Croatia, 2018
XXXVII.Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2018
American Accounting Association 2017 Annual Meeting, Attendee, California, United States Of America, 2017
American Accounting Association 2017 Annual Meeting, Attendee, California, United States Of America, 2017
AACSB Annual Accreditation Conference: Europe, Middle East and Africa, Attendee, Wien, Austria, 2017
American Accounting Association 2016 Annual Meeting, Attendee, New York, United States Of America, 2016
International Academic Forum 2016: Professional and Academic Innovation in Internal Auditing, Attendee, İstanbul, Turkey, 2016
XXXV.Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Dipkarpaz, Cyprus (Kkct), 2016
American Accounting Association 2015 Annual Meeting, Attendee, Illinois, United States Of America, 2015
XXXIV.Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, ANTALYA, Turkey, 2015
CEEMAN PROGRAM MANAGER SEMINAR, Attendee, BLED, Slovenia, 2015
International Conference on Economic and Social Studies, Attendee, Sarajevo, Bosnia And Herzegovina, 2013
XXXII. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2013

American Accounting Association 2012 Annual Meeting, Attendee, Washington, DC, United States Of America, 2012
European Accounting Association 35. Annual Congress, Attendee, Ljubljana, Slovenia, 2012
XXXI. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Muğla, Turkey, 2012
8. International Accounting Conference, Attendee, İzmir, Turkey, 2011
6. Conference on Performance Measurement and Management Control, Attendee, Nice, France, 2011
European Accounting Association 34. Annual Congress, Attendee, Rome, Italy, 2011
XXX. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2011
Financial Reporting and Business Communication Conference, Attendee, Bristol, United Kingdom, 2010
European Accounting Association 33. Annual Congress, Attendee, İstanbul, Turkey, 2010
XXIX. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2010
Accounting and Audit Convergence 2009 Annual Convention, Attendee, Cluj Napoca, Romania, 2009
XXVIII. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, İzmir, Turkey, 2009
AACF 4. Annual International Accounting Conference, Attendee, İstanbul, Turkey, 2007
Accounting and Management Information Systems International Conference, Attendee, Bucharest, Romania, 2007
International Conference Series: "The Future of Accounting and Accounting Profession", Attendee, İstanbul, Turkey, 2007
The 10. World Congress of Accounting Educators, Attendee, İstanbul, Turkey, 2006
XVII. World Congress of Accountants, Attendee, İstanbul, Turkey, 2006
2. Annual International Accounting Conference, Attendee, İstanbul, Turkey, 2005
International Conference Series: "The Effect of Globalization on Financial Reporting, Attendee, İstanbul, Turkey, 2005
XXIV. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Muğla, Turkey, 2005
XXIII. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2004
XXI. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Muğla, Turkey, 2002

Awards

ADİLOĞLU B., TÜREL A., AKADEMİK TEŞVİK ÖDÜLÜ 2017 (YÖK AKADEMİK TEŞVİK YÖNETMELİĞİ,2016 ÇALIŞMALARI NEDENİYLE), YÖK, January 2017
YÜCEL A. G. , TÜREL A., TÜREL A., ADİLOĞLU B., AKADEMİK TEŞVİK ÖDÜLÜ 2016 (YÖK AKADEMİK TEŞVİK YÖNETMELİĞİ,2015 ÇALIŞMALARI NEDENİYLE), YÖK, January 2016