

## Prof. Nazlı KEPÇE

### Personal Information

**Office Phone:** [+90 212 473 7070](tel:+902124737070) Extension: 18322

**Fax Phone:** [+90 212 590 4000](tel:+902125904000)

**Email:** [nazkepce@istanbul.edu.tr](mailto:nazkepce@istanbul.edu.tr)

**Web:** <http://aves.istanbul.edu.tr/3103/>

**Address:** İ.Ü.İşletme Fakültesi Üniversite Kampüsü Avcılar/İstanbul

### International Researcher IDs

Publons / Web Of Science ResearcherID: AAD-3776-2020

Yoksis Researcher ID: 107909

### Education Information

Doctorate, Istanbul University, İşletme Fakültesi/Sosyal Bilimler Enstitüsü, Muhasebe , Turkey 2001 - 2007

Masters (Non-Thesis), Istanbul University, İşletme Fakültesi İşletme İktisadi Enstitüsü, Uluslararası İşletmecilik İhtisas Programı, Turkey 2001 - 2002

Postgraduate, Istanbul University, İşletme Fakültesi/Sosyal Bilimler Enstitüsü, Muhasebe Ve Denetim, Turkey 1998 - 2001

Undergraduate, Istanbul University, School Of Business, İngilizce İşletme, Turkey 1994 - 1998

### Foreign Languages

English, C1 Advanced

### Dissertations

Doctorate, "Swap" Sözleşmelerinin Finansal Tablolarda Raporlanması, Istanbul University, School of Business, Sosyal Bilimler Enstitüsü/ Muhasebe Doktora Programı, 2007

Postgraduate, Finansman Harcamalarına İlişkin Uluslararası Muhasebe Standartları ile Türkiye'deki Muhasebe Uygulamalarının Karşılaştırılması, Istanbul University, School of Business, Sosyal Bilimler Enstitüsü/ Muhasebe Ve Denetim Yüksek Lisans Programı, 2001

### Research Areas

Social Sciences and Humanities, Management, Accounting and Control

### Academic Titles / Tasks

Professor, Istanbul University, School of Business, Department of Business Administration, 2017 - Continues

Associate Professor, Istanbul University, School of Business, Department of Business Administration, 2012 - 2017

Assistant Professor, Istanbul University, School of Business, Department of Business Administration, 2007 - 2012

Research Assistant, Istanbul University, School of Business, Department of Business Administration, 1998 - 2007

## Academic and Administrative Experience

İ.Ü.Döner Sermaye İşletme Müdür Yardımcılığı, Istanbul University, School Of Business, Department of Business Administration, 2008 - 2011

## Courses

Financial Accounting, Postgraduate, 2023 - 2024, 2021 - 2022, 2020 - 2021  
Yönetim Muhasebesi, Undergraduate, 2023 - 2024, 2022 - 2023, 2021 - 2022, 2019 - 2020, 2018 - 2019, 2017 - 2018, 2016 - 2017, 2015 - 2016, 2014 - 2015  
Measurement and Valuation in Accounting, Undergraduate, 2022 - 2023, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019  
Managerial Accounting, Postgraduate, 2022 - 2023, 2018 - 2019  
Financial Accounting, Postgraduate, 2022 - 2023, 2021 - 2022, 2020 - 2021, 2019 - 2020  
Cost and Managerial Accounting, Postgraduate, 2023 - 2024, 2022 - 2023, 2021 - 2022  
Case Studies in Managerial Accounting, Undergraduate, 2023 - 2024  
Managerial Accounting, Associate Degree, 2022 - 2023, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018  
Advanced Cost Accounting, Doctorate, 2023 - 2024, 2022 - 2023, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2017 - 2018, 2016 - 2017, 2015 - 2016  
Managerial Accounting and Cost Analysis, Postgraduate, 2022 - 2023, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019  
Cost Accounting, Postgraduate, 2022 - 2023  
Introduction to Accounting, Undergraduate, 2022 - 2023, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019  
International Financial Reporting, Postgraduate, 2020 - 2021, 2019 - 2020, 2018 - 2019, 2014 - 2015, 2012 - 2013  
Financial Accounting, Postgraduate, 2021 - 2022  
MANAGERIAL ACCOUNTING, Undergraduate, 2021 - 2022, 2020 - 2021, 2019 - 2020, 2018 - 2019  
Managerial Accounting, Postgraduate, 2019 - 2020, 2018 - 2019  
International Financial Reporting, Postgraduate, 2019 - 2020  
Financial Accounting, Undergraduate, 2018 - 2019  
Managerial Accounting, Postgraduate, 2018 - 2019, 2015 - 2016, 2014 - 2015, 2012 - 2013  
Finansal Muhasebe 1, Undergraduate, 2017 - 2018  
International Financial Reporting Concepts and Techniques, Undergraduate, 2017 - 2018, 2014 - 2015  
Yönetim Muhasebesi, Postgraduate, 2017 - 2018, 2016 - 2017  
Financial Accounting, Postgraduate, 2017 - 2018, 2016 - 2017, 2013 - 2014  
Managerial Accounting, Undergraduate, 2018 - 2019  
Financial Accounting, Postgraduate, 2017 - 2018, 2016 - 2017, 2013 - 2014  
Managerial Accounting, Undergraduate, 2017 - 2018, 2016 - 2017, 2015 - 2016  
Finansal Muhasebe, Postgraduate, 2017 - 2018, 2016 - 2017, 2015 - 2016  
Advanced Management Accounting, Undergraduate, 2016 - 2017  
Intermediate Accounting I, Undergraduate, 2016 - 2017  
Managerial Accounting, Postgraduate, 2016 - 2017  
International Financial Reporting Practices, Postgraduate, 2017 - 2018  
Strategic Management Accounting and Control, Undergraduate, 2016 - 2017  
Valuation and End of Term Accounting Operations, Undergraduate, 2016 - 2017  
Cost Accounting, Undergraduate, 2017 - 2018, 2016 - 2017, 2015 - 2016, 2014 - 2015  
Değerleme ve Dönem Sonu İşlemleri, Undergraduate, 2016 - 2017  
Ulaştırma İşletmelerinde Muhasebe, Undergraduate, 2015 - 2016  
Ulaştırma İşletmelerinde Muhasebe, Undergraduate, 2015 - 2016  
Ulaştırma İşletmelerinde Muhasebe, Undergraduate, 2015 - 2016

Financial Accounting, Undergraduate, 2016 - 2017  
Financial Accounting, Postgraduate, 2016 - 2017  
Ulaştırma İşletmelerinde Muhasebe, Undergraduate, 2015 - 2016  
Advanced Financial Accounting, Postgraduate, 2015 - 2016  
Advanced Financial Accounting, Undergraduate, 2016 - 2017  
Stratejik Yönetim Muhasebesi ve Kontrol, Postgraduate, 2014 - 2015  
Yönetim ve Maliyet Muhasebesi, Undergraduate, 2014 - 2015  
Financial Reporting, Undergraduate, 2014 - 2015, 2013 - 2014  
Finansal Muhasebe I, Undergraduate, 2013 - 2014  
Finansal Muhasebe, Postgraduate, 2014 - 2015  
Maliyet ve Yönetim Muhasebesi, Undergraduate, 2013 - 2014  
Finansal Muhasebe, Undergraduate, 2014 - 2015  
Finansal Muhasebe, Postgraduate, 2014 - 2015  
International Financial Reporting, Undergraduate, 2012 - 2013, 2011 - 2012, 2010 - 2011  
Managerial Accounting, Postgraduate, 2013 - 2014  
Measurement and Valuation in Accounting, Undergraduate, 2013 - 2014, 2012 - 2013, 2011 - 2012, 2010 - 2011  
Muhasebede Vak'a Etüdüleri, Undergraduate, 2013 - 2014  
Case Studies in Accounting, Undergraduate, 2013 - 2014, 2012 - 2013, 2011 - 2012, 2010 - 2011  
Managerial Accounting, Postgraduate, 2013 - 2014  
Cost Accounting, Undergraduate, 2013 - 2014, 2012 - 2013, 2011 - 2012  
Cost Accounting, Undergraduate, 2012 - 2013, 2011 - 2012  
Cost Management, Undergraduate, 2011 - 2012  
ACCOUNTING, Undergraduate, 2012 - 2013  
Financial Accounting, Postgraduate, 2011 - 2012  
Finansal Muhasebe, Postgraduate, 2011 - 2012  
Managerial Accounting, Postgraduate, 2011 - 2012  
Cost Management, Undergraduate, 2011 - 2012, 2010 - 2011  
Financial Accounting, Undergraduate, 2010 - 2011  
Muhasebe, Undergraduate, 2010 - 2011  
Muhasebeye Giriş, Postgraduate, 2010 - 2011

## **Advising Theses**

Kepçe N., "Gerçeğe Uygun Değer Muhasebesinin Kazanç Kalitesine Etkisi Üzerine Bir Araştırma", Doctorate, İ.Ozcan(Student), 2021  
Kepçe N., Önemli Konulara Bağımsız Denetim Raporunda Yer Verilmesi ve Beklenti Farklılıkları, Doctorate, Ö.Sarısoy(Student), 2019  
KEPÇE N., Devlet Teşviklerinin Muhasebeleştirilmesinin Türkiye Muhasebe Standartları ve Muhasebe Sistemi Uygulama Genel Tebliği Açısından Karşılaştırılması, Postgraduate, E.Çırpan(Student), 2010  
KEPÇE N., Telekomünikasyon Sektöründe Maliyete Dayalı Fiyatlandırma Yaklaşımı ve Türk Telekom Metroethernet Uygulaması, Postgraduate, S.Tuzinoğlu(Student), 2010  
KEPÇE N., Hemşirelerin Örgütsel Bağlılıkları ve Özyeterlilik Algıları Arasındaki İlişki, Postgraduate, G.Uzun(Student), 2010  
KEPÇE N., İşletmelerde İç Kontrol Sisteminin Etkinliğinin Ölçülmesi ve KOBİ'lerde Uygulama, Postgraduate, A.Güney(Student), 2009

## **Jury Memberships**

Doctoral Examination, Doktora Yeterlilik Jürisi, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Muhasebe Doktora Programı, June, 2018

Doctoral Examination, Doktora Yeterlilik Jürisi, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Muhasebe Doktora Programı, June, 2018

Associate Professor Exam, Doçentlik Eser İnceleme Jürisi, ÜAK, February, 2018

Doctorate, Doktora Tez Savunma Jürisi, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Muhasebe Doktora Programı, December, 2017

Doctoral Examination, Doktora Yeterlilik Jürisi, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Muhasebe Doktora Programı, December, 2017

Doctoral Examination, Doktora Yeterlilik Jürisi, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Muhasebe Doktora Programı, December, 2017

## Published journal articles indexed by SCI, SSCI, and AHCI

- I. **Bağımsız Denetim Raporunda Kilit Denetim Konularına Yer Verilmesi ve Beklenti Farkları**  
KEPÇE N., Sarısoy Ö.  
Mali Çözüm, no.153, pp.39-66, 2019 (SCI-Expanded)

## Articles Published in Other Journals

- I. **Gerçeğe Uygun Değer Muhasebesinin Kazanç Kalıcılığına Etkisi**  
Kepçe N.  
Mali Çözüm, vol.31, pp.13-28, 2021 (Peer-Reviewed Journal)
- II. **Comparative Financial Analysis: Turkish and Romanian Cases**  
KEPÇE N., PEKDEMİR R., ŞENGÜR E. D., Mutiu A., Mutiu A., Avram C. B.  
Yönetim, no.70, pp.7-23, 2011 (Peer-Reviewed Journal)
- III. **Turkish Banking Industry and a Study on the Financial Assets of the Turkish Banking Corporations**  
Kepçe N., Süer A. Z.  
İ.Ü. İşletme Fakültesi İşletme İktisadi Enstitüsü Dergisi, no.68, pp.91-115, 2011 (Peer-Reviewed Journal)
- IV. **Exploratory Evidence for the Adoption of the IAS 7 in Turkey**  
KEPÇE N., PEKDEMİR R.  
Accounting and Management Information Systems, no.9, pp.524-538, 2010 (Peer-Reviewed Journal)
- V. **The Role of Professionally Qualified Accountants in Corporate Sustainability Reporting**  
KEPÇE N.  
Yönetim, no.65, pp.65-80, 2010 (Peer-Reviewed Journal)
- VI. **IFAC's Education Committee and Its Effects on the Developing Countries: The Turkish Experience**  
KEPÇE N., PEKDEMİR R.  
The Chartered Accountant, no.52, pp.63-69, 2003 (Peer-Reviewed Journal)
- VII. **Serbest Bölgelerde Kazançlar ve Vergilendirilmesi**  
KEPÇE N., PEKDEMİR R.  
MALİ ÇÖZÜM, no.58, pp.27-33, 2002 (Peer-Reviewed Journal)

## Books & Book Chapters

- I. **Stoklarda Değerleme**  
Kepçe N., Ercan M.  
in: Muhasebede Değerleme, Prof.Dr.Nazlı KEPÇE, Editor, Türkmen Kitabevi, İstanbul, pp.147-181, 2022
- II. **Introduction to Accounting**  
Selvi Y., Yılmaz F., Kepçe N., Sarıoğlu K., Türel A., Türel A., Şengür E. D., Altıntaş A. T., Adiloğlu B., Ercan M., et al.  
Türkmen Kitabevi, İstanbul, 2021

- III. **Ticaret İşletmelerinde Muhasebe Döngüsü ve Sürekli Envanter Yöntemi**  
Kepçe N., Ercan M.  
in: Muhasebeye Giriş, Prof.Dr.Fatih Yılmaz, Editor, Türkmen Kitabevi, İstanbul, pp.141-195, 2021
- IV. **Accounting 1**  
KEPÇE N.  
Anadolu Üniversitesi Yayınları, Eskişehir, 2018
- V. **Can We Characterize Companies By Using Cash Flow Information in a Different Way**  
KEPÇE N.  
in: Seçmeler 2016, Yücel G., Editor, İstanbul Üniversitesi Muhasebe Enstitüsü, İstanbul, pp.93-101, 2016
- VI. **Yönetim Muhasebesi**  
KEPÇE N.  
İstanbul Üniversitesi Açık Ve Uzaktan Eğitim Fakültesi, İstanbul, 2014
- VII. **Yönetim Muhasebesi**  
KEPÇE N.  
İstanbul Üniversitesi Açık Ve Uzaktan Eğitim Fakültesi, İstanbul, 2014
- VIII. **Ünite 7: Finansal Varlıklar: Menkul Kıymetler**  
KEPÇE N.  
in: Genel Muhasebe-I, Prof. Dr.Banar, K., Doç.Dr.Ekergil, V., Editor, Eskişehir Anadolu Üniversitesi Yayınları, Eskişehir, pp.146-162, 2012
- IX. **Ünite 8: Stoklar**  
KEPÇE N.  
in: Genel Muhasebe-I, Prof. Dr.Banar, K., Doç.Dr.Ekergil, V., Editor, Eskişehir Anadolu Üniversitesi Yayınları, Eskişehir, pp.164-193, 2012
- X. **Ünite 7: Denetim**  
KEPÇE N.  
in: Muhasebe ve Hukuk, Prof.Dr. Banar, K., Editor, Eskişehir Anadolu Üniversitesi Yayınları, Eskişehir, pp.142-163, 2012
- XI. **Exploratory Evidence for the Adoption of the IAS 7 in Turkey**  
PEKDEMİR R., KEPÇE N.  
in: Collected Papers in Accounting, Pekdemir R., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.29-39, 2010
- XII. **Impacts of Turkish State Economic Enterprises on Accountancy in Turkey: 1923 - 1983**  
KEPÇE N., ERCAN M.  
in: Accounting Studies in Turkey, Pekdemir, R., Editor, İstanbul Üniversitesi İşletme Fakültesi Muhasebe Enstitüsü, İstanbul, pp.181-194, 2010

### **Refereed Congress / Symposium Publications in Proceedings**

- I. **İşletmelerde Etik El Kitabı: Türkiye ve Dünya'dan İyi Uygulamalar**  
KEPÇE N., Karagül A. A.  
6. Türkiye Etik Kongresi, İstanbul, Turkey, 27 June - 27 July 2015, pp.1-10
- II. **Impact of Board Characteristics and Ownership Structure on Voluntary Disclosure: Evidence from Turkey**  
KEPÇE N., Karagül A. A.  
Eurasia Business and Economics Society (EBES), Croatia, 1 - 04 October 2011, pp.515-537
- III. **Üretim Yönetiminde ERP ve Muhasebe Eğitiminden Beklentiler**  
KEPÇE N., Kartal O.  
XXIX.Türkiye Muhasebe Eğitimi Sempozyumu, Antalya, Turkey, 1 - 04 April 2010, pp.235-260
- IV. **Impacts of Turkish State Economic Enterprises on Accountancy in Turkey:1923-1983**  
KEPÇE N., ERCAN M.

12th World Congress of Accounting Historians, Turkey, vol.III, no.1, pp.3066-3078

**V. Recent Developments in Financial Instrument Markets United States vs Turkey**

KEPÇE N.

American Society of Business and Behavioral Sciences, 13th Annual Meeting, United States Of America, 1 - 04 February 2006, vol.13, no.1, pp.1021-1030

**VI. Recent Financial Reporting Developments in Turkey**

KEPÇE N.

The Sixth Annual Business Research Conference, Co-Sponsored by the School of Management Warsaw University and Coggin College of Business, University of Norh Florida, United States Of America, 1 - 04 February 2006, pp.300-317

## Other Publications

- I. **Sürekli Meslek İçi Eğitim Hakkında (Safa M. Zafarullah'ın Gelecek Yüzyılda Muhasebe Eğitimi Konulu Uluslararası Muhasebe Eğitimi Konferansında sunduğu aynı başlıklı bildirisinin çevirisi)**  
KEPÇE N.  
Other, pp.147-150, 2000
- II. **Amerika Birleşik Devletlerinde Muhasebe Eğitiminin Gelişimi (Prof.Dr.Charles Calhoun'nun Gelecek Yüzyılda Muhasebe Eğitimi Konulu Uluslararası Muhasebe Eğitimi Konferansındaki Aynı Başlıklı Bildirisinin Çevirisi)**  
KEPÇE N.  
Other, pp.117-124, 2000
- III. **Uluslararası Eğitim Yönergesi (IEG-9) Uzmanlık Öncesi Eğitim, Mesleki Yeterliliğin Kazandırılması, Profesyonel Muhasebecilerin İhtiyaçları Pakistan Uygulaması (Najam I.Chaudri'nin Gelecek Yüzyılda Muhasebe Eğitimi Konulu Uluslararası Muhasebe Eğitimi Konferansındaki aynı başlıklı bildirisinin çevirisi)**  
KEPÇE N.  
Other, pp.135-141, 2000

## Memberships / Tasks in Scientific Organizations

MÖDAV, Vice President, 2015 - Continues

MÖDAV, Board Member, 2013 - 2015

## Metrics

Publication: 29

## Congress and Symposium Activities

XXXV. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Girne, Cyprus (Kkctc), 2016

XI. Uluslararası Muhasebe Konferansı, Attendee, İstanbul, Turkey, 2015

XXXIV. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2015

X. Uluslararası Muhasebe Konferansı, Attendee, İstanbul, Turkey, 2014

XXXIII. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2014

XXXII. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2013

XXXI. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Antalya, Turkey, 2012

XXX. Türkiye Muhasebe Eğitimi Sempozyumu, Attendee, Bodrum, Turkey, 2012

Eurasia Business and Economics Society (EBES) 20011, Attendee, Zagreb, Croatia, 2011

12th World Congress of Accounting Historians, Attendee, İstanbul, Turkey, 2008

American Society of Business and Behavioral Sciences, 13th Annual Meeting, Attendee, Las Vegas-Nevada, United States Of America, 2006

The Sixth Annual Business Research Conferance, Co-Sponsored by the School of Management Warsaw University and The Coggin College of Business, University of North Florida, Attendee, Jacksonville-Florida, United States Of America, 2006

### **Non Academic Experience**

İstanbul Üniversitesi İşletme Fakültesi

İstanbul Üniversitesi İşletme Fakültesi

İstanbul Üniversitesi İşletme Fakültesi