

## Hulya BOYDAS HAZAR

Assistant Professor

E-mail : hulyahazar@aydin.edu.tr

### Areas of Interest

Accounting : Financial Accounting, International Financial Reporting Standards – IFRS, Sustainability Accounting and Reporting

Auditing : Auditing using Information Systems, Digital Analysis Techniques, Internal Auditing

### Education

PhD 2013 Marmara University, Istanbul, Turkey  
Social Sciences Institute, Accounting and Finance Program  
Thesis topic: Application of Digital Analysis Techniques in Continuous Auditing and an Application

MA 1988 Bosphorus University, Istanbul, Turkey  
Social Sciences Institute, Accounting and Finance Program  
Thesis topic: Mutual Funds in Turkey

BA 1986 Smith College, MA, USA  
Economics, Computer Science

1984 1985 Harvard University, MA, USA  
Economics, Computer Science

### Languages

English	Excellent
French	Fair
Turkish	Excellent

## Work Experience

Assistant Professor	2014-2021	Istanbul Aydın University, Istanbul, Turkey Faculty of Economics and Administrative Sciences Department of Accounting and Finance Management
Lecturer	1999-2007	Isık University, Istanbul Turkey Faculty of Economics and Administrative Sciences Department of Business Administration
Asst. Gen. Manager	1991-1999	Arpaş İhracat İthalat ve Pazarlama A.Ş.
Manager	1988-1991	Kiraz Bilgisayar Ltd.
Economist	1986-1988	Sinai Yatırım ve Kredi Bank

## Conducted Master's Thesis (at Istanbul Aydın University, Institute of Graduate Studies)

1. Nazzal, Ahmad (2020). The Effects of Fair Value Measurement Practices on Financial Reports in International Financial Reporting Standards.
2. Abubaker, Mahmoud (2020). Human Resource Accounting: Designing a Model and Analyzing Its Effect on Financial Statements.
3. Kaplan, Yasemin (2020). Evaluation and Comparison of the Financial Reporting Systems of People's Republic of China and The United States of America.
4. Kolçak, Faruk (2019). Value Added Tax Exceptions and Application to the Leather Industry.
5. Sarahneh, Salah Al Din (2019). Value Relevance of Other Comprehensive Income Under International Financial Reporting Standards with an Empirical Study in the Palestine Exchange.
6. Al Ababneh, Mahmoud Ahmad Musa (2019). Accounting of Money Transfer in the International Banking System and Jordanian Banking
7. Al Bataineh, Mohammad Fuad (2019). The Auditing of Purchasing Process.
8. Alsorkheee, Meshal (2019). Activity Based Costing, Management and Budgeting with an Application to the Hospitality Sector.
9. Aslanzade, Sahin (2018). Fraud Auditing of the Revenue Process [in Turkish, original name of the thesis: Hasılat Döngüsünde Hile Denetimi].
10. Sabankaya, Melek (2018). Methods to Recognize Accounting Frauds in Financial Statements [in Turkish, original name of the thesis: Finansal Tablolarda Muhasebe Hilelerinin Fark Edilmesi ve Ortaya Çıkartılma Biçimleri].
11. Gündüzalp Altıngöz, Nalan (2018). Detection and Evaluation of Fraud with Ratio Analysis Applied to Financial Statements and An Application in Textile Sector [in Turkish, original name of the thesis: Finansal Tablolara Uygulanan Rasyo Analizi İle Hilenin Tespiti, Değerlendirilmesi ve Tekstil Sektöründe Bir Uygulama].
12. Tahırlı, Ozlam (2017). The Efficiency Analysis of Accounting Transparency and Realization on IAS 1 Presentation of Financial Statements within Transnational Management.
13. Tahırlı, Arzu (2017). The Analysis and Modelling of Accounts Receivable Management: An Application from the Health Care Industry.
14. Kocabas, Engin (2015). Ombudsman: Comparison of EU Countries and Turkey Practices and Recommendations [in Turkish, original name of the thesis: Ombudsmanlık: Avrupa Birliği Ülkeleri ve Türkiye Uygulamalarının Karşılaştırılması ve Öneriler].

## Published Works

### Articles

1. BOYDAŞ HAZAR HÜLYA (2020). The Effect of Covid-19 Pandemic on the Preparation of Financial Statements In Terms of Turkish Accounting Standards. *Turkish Studies - Economics, Finance, Politics*, 15(4), 2101-2115., Doi: 10.47644/TurkishStudies.45911
2. BOYDAŞ HAZAR HÜLYA (2020). Budgeting in Periods of Financial Crisis and Uncertainty. *Uluslararası Muhasebe ve Finans Araştırmaları Dergisi (IJAFR)*, 2(2), 208-222.
3. BOYDAŞ HAZAR HÜLYA (2020). Integrated Reporting and Current Approaches in Auditing Integrated Reports. *International Journal of Social Humanities Sciences Research (JSHSR)*, 7(61), 3202-3212., Doi: 10.26450/jshsr.2135
4. BOYDAŞ HAZAR HÜLYA (2020). Sustainability Accounting and Reporting: A Research on Automotive Industry Sustainability Reports. *Social Sciences Studies Journal (SSSJournal)*, 6(74), 5211-5222., Doi: 10.26449/sssj.2751
5. BOYDAŞ HAZAR HÜLYA (2020). The Impact of Collective Employee Dismissals on COSO Internal Control Environment in Times of Economic Crisis. *Avrasya Sosyal ve Ekonomi Araştırmaları Dergisi (ASEAD)*, 7(10), 104-114.
6. BOYDAŞ HAZAR HÜLYA (2020). Decrease in the Value of Business Assets as a Result of Covid-19 Pandemic and the Application of TAS 36 Impairment of Assets Standard in Preparing Financial Statements. *Vergi Dünyası*, 40(470), 58-68.
7. KAPLAN YASEMİN, BOYDAŞ HAZAR HÜLYA (2020). The Forming Process of People's Republic of China International Accounting Standards. *International Journal of Recent Research in Social Sciences and Humanities (IJRSSH)*, 7(1), 41-47.
8. BOYDAŞ HAZAR HÜLYA (2020). The Application of IAS 2 Inventories Standard in Accounting Practices. *Business & Management Studies: An International Journal (BMIJ)*, 8(2), 2414-2430., Doi: 10.15295/bmij.v8i2.1496
9. BOYDAŞ HAZAR HÜLYA, KOMŞUOĞLU YILMAZ NURGÜN (2019). Securitization as a Financial Tool and Its Accounting. *Maliye ve Finans Yazıları*, 2019(111), 319-340., Doi: 10.33203/mfy.525834
10. KOMŞUOĞLU YILMAZ NURGÜN, BOYDAŞ HAZAR HÜLYA (2019). Analyzing Technology Acceptance for Internet of Things (IoT) Among Accounting and Finance Students. *Journal of Business, Economics and Finance (JBEF)*, 8(4), 198-208., Doi: 10.17261/Pressacademia.2019.1163
11. BOYDAŞ HAZAR HÜLYA (2019). The Importance of Regulations on Cryptocurrency Transactions. *Social Sciences, Management and Economics Journal*, Vol. 1, Issue 2, 1(2), 28-35., Doi: 10.36230
12. BOYDAŞ HAZAR HÜLYA (2019). Application of Computer Aided Tools and Techniques. *Mali Çözüm*, 29(156), 117-139.
13. KOMŞUOĞLU YILMAZ NURGÜN, BOYDAŞ HAZAR HÜLYA (2018). Predicting Future Cryptocurrency Investment Trends by Conjoint Analysis. *Journal of Economics, Finance and Accounting (JEFA)*, 5(4), 321-330., Doi: 10.17261/Pressacademia.2018.999
14. BOYDAŞ HAZAR HÜLYA (2018). Accounting Applications Using the Blockchain Technology. *Vergi Dünyası*, 38(448), 45-54.

### Presentations in International Conferences (full text published in the proceedings books)

1. KOMŞUOĞLU YILMAZ NURGÜN, BOYDAŞ HAZAR HÜLYA (2019). The Rise of Internet of Things (IoT) and Its Applications in Finance and Accounting. *Istanbul Finance Congress, Istanbul, Turkey*, 10(1), 32-35., Doi: 10.17261/Pressacademia.2019.1139

2. BOYDAŞ HAZAR HÜLYA (2019). Determining the Transaction Price Using IFRS 15 Revenue from Contracts with Customers Standard and The Potential Problems. XI. International Balkan and Near Eastern Social Sciences Congress Series, Tekirdag, Turkey, 413-420.
3. BOYDAŞ HAZAR HÜLYA (2018). Activities That Do Not Create Value in Terms of Contemporary Cost Management. International Congress on Management, Economy and Policy ICOMEP'xx18-Autumn, Istanbul, Turkey.
4. KOMŞUOĞLU YILMAZ NURGÜN, BOYDAŞ HAZAR HÜLYA (2018). Determining the Factors Affecting Investors' Decision Making Process In Cryptocurrency Investments. Istanbul Finance Congress, Istanbul, Turkey, 8(1), 5-8., Doi: 10.17261/Pressacademia.2018.970.
5. BOYDAŞ HAZAR HÜLYA (2018). Anonymity in Cryptocurrencies. 26th EBES Conference - Prague, the Czech Republic, 418-429., Doi: 10.1007/978-3-030-53536-0

### **Books**

1. BOYDAŞ HAZAR HÜLYA (2018). End of Accounting Period Proceedings: Valuation of Accounts, Adjusting and Closing Entries and Preparing Financial Statements with Emphasis on Application. Maliye Hesap Uzmanları Derneği ve HUZ Akademi Yayıncılık, ISBN:978-605-4063-58-1.
2. BOYDAŞ HAZAR HÜLYA (2014). Continuous Auditing: External and Internal Audit Planning, Analysis Techniques and Applications in the Digital Environment. Maliye Hesap Uzmanları Derneği, ISBN:978-975-8082-95-7.

### **Book Chapters**

1. Ethics and Sustainability in Accounting and Finance, Volume II, Chapter: New Paradigm in Auditing: Continuous Auditing (2021), BOYDAŞ HAZAR HÜLYA, Springer Nature, Editor: Kıymet Tunca Çalıyurt, ISBN:978-981-15-1927-7.
2. Academic Studies in Administrative Sciences, Chapter: The Application of Allocation Bases Revisited: An Important but Often Unnoticed Issue in Job Costing Systems (2020), BOYDAŞ HAZAR HÜLYA, Livre de Lyon, Editor: Prof. Dr. Ayşe Özcan Buckley, ISBN:978-2-38236-065-1.
3. İktisadi ve İdari Bilimlerde Kavramsal ve Uygulamalı Araştırmalar, Chapter: The Method of Determining Audit Evidence in Digital Environment with Work Flow Charts (2020), BOYDAŞ HAZAR HÜLYA, Duvar Yayınları, Editor: Dr. Furkan Çelebi, ISBN:978-625-7680-22-6.
4. Research Reviews in Social, Human and Administrative Sciences - Summer 2019, Chapter: Artificial Intelligence Applications in Accounting and Auditing (2019), BOYDAŞ HAZAR HÜLYA, Gece Akademi, Editor: Assoc. Prof. Sait Erdal DİNÇER, Assoc. Prof. Sinan SÖNMEZ, Dr. Mustafa BOSTANCI, Dr. Ertan ÖZÇOBAN, ISBN:978-605-288-463-8.