





Volume 7 · Issue 2 · September 2023





Editor

Batuhan GÜVEMLİ

Head of Accounting and Tax Applications
Department, İstanbul University-Cerrahpaşa,
Vocational School of Social Sciences,
İstanbul, Turkey

Associate Editor

Yonca Nilay BAŞ

Department of Management And Organization, İstanbul University-Cerrahpaşa, Business Administration Program, İstanbul, Turkey

Editorial Board

Abdul RAFAY

Department of Banking and Finance, Dr Hasan Murad School of Management (HSM), Johar Town, Pakistan

Ali Hakan BÜYÜKLÜ

Department of Statistics, Faculty of Arts & Science, Yıldız Technical University, İstanbul, Turkey

Aziz Burak ATAMTÜRK

Department of Economics, Faculty of Economics, İstanbul University, İstanbul, Turkey

Gencay SAATCI

Department of Hospitality Management, Faculty of Tourism, Çanakkale 18 Mart University, Çanakkale, Turkey

Mike Önder KAYMAZ

Department of Accountancy, Clarion University, Pennsylvania, USA

Mustafa CANAKCIOĞLU

Department of Accounting and Financial Management, Faculty of Economics and Administrative Sciences, Kadir Has University, Istanbul, Turkey

Nilüfer SEZER

Department of Public Relations and Publicity, Faculty of Communications, İstanbul University, İstanbul, Turkey

Shawki FARAG

Department of Accounting, The American University in Cairo, School of Business, Cairo, Egypt

Ünal ÇAĞLAR

Department of Economics, Faculty of Economics and Administrative Sciences, Kırklareli University, Kırklareli, Turkey

Vahid ROOHOLELM

Department of Industrial Engineering, Islamic Azad University, IAUT-Islamic Azad University Tabriz Branch, Tabriz, Iran

Advisory Board

Ahmet GÖKCEN

Dean of Faculty of Economics and Administrative Sciences, İstanbul Rumeli University, İstanbul, Turkey

Ahmet Kamil TUNCEL

Department of Accounting and Tax, Gelibolu Piri Reis Vocational School, Çanakkale Onsekiz Mart University, Çanakkale, Turkey

Ahmet YÖRÜK

Department of International Trade and Logistics, Faculty of Applied Sciences, Kadir Has University, İstanbul, Turkey

Ali KABLAN

Department of Foreign Trade, Vocational School of Social Sciences, İstanbul University-Cerrahpaşa, İstanbul, Turkey

Ali Zafer DALAR

Department of Statistics, Faculty of Arts and Sciences, Giresun University, Giresun, Turkey

Betül URHAN ÇELİK

Department of Labour Economics and Industrial Relations, Faculty of Economics and Administrative Sciences, Kocaeli University, Kocaeli, Turkey

Çağla ÜNLÜTÜRK ULUTAŞ

Department of Labour Economics and Industrial Relations, Faculty of Economics and Administrative Sciences, Pamukkale University, Pamukkale, Turkey

Doğan UYSAL

Department of Economics, Faculty of Economics and Administrative Sciences, Manisa Celal Bayar University, Manisa, Turkey

Emel MEMİŞ PARMAKSIZ

Department of Economics, Faculty of Political Sciences, Ankara University, Ankara, Turkey

Ercan ÖZEN

Department of Finance and Banking, Applied Sciences Faculty, Uşak University, Uşak, Turkey

Eser YEŞİLDAĞ

Department of Capital Markets, School of Applied Sciences, Manisa Celal Bayar University, Manisa, Turkey

Esin AVCI

Department of Statistics, Faculty of Arts and Science, Giresun University, Giresun, Turkey

Fahri ERENEL

Department of Business Administration, Faculty of Economics, Administrative and Social Sciences, İstinye University, İstanbul, Turkey

Fatma DOĞANAY ERGEN

Department of Business Administration, Faculty of Economics, Administrative and Social Sciences, Istinye University, Istanbul, Turkey

Fatma Füsun İSTANBULLU DİNÇER

Department of Tourism Management, Faculty of Economics, Istanbul University, Istanbul, Turkey

Gül Erkol BAYRAM

Department of Tourism Guidance, School of Tourism and Hotel Management, Sinop University, Sinop, Turkey

Hakan BOZ

Department of International Trade and Finance, Applied Sciences Faculty, Uşak University, Uşak, Turkey

Hakan CANDAN

Department of Political Science and Public Administration, Faculty of Economics and Administrative Sciences, Karamanoğlu Mehmetbey University, Karaman, Turkey

Hakan KİTAPÇI

Department of Management, Faculty of Business Administration, Gebze Technical University, Kocaeli, Turkey

İlhan GÜLLÜ

Department of International Relations, Faculty of Economics and Administrative Sciences, Nevşehir Hacı Bektaş Veli University, Nevşehir, Turkey

İrfan KALAYCI

Department of Economics, Faculty of Economics and Administrative Sciences, İnönü University, Malatya, Turkey

İzzet GÜMÜŞ

Department of Business Administration, Faculty of Economics and Administrative Sciences, Gelişim University

Kenan GÜLLÜ

Department of Tourism Guidance, Faculty of Tourism, Erciyes University, Kayseri, Turkey

Mehmet Ertan YARDIM

Department of Civil Procedure, Enforcement and Bankruptcy Law, Faculty of Law, Kadir Has University, İstanbul, Turkey

Metin SABAN

Department of Business Administration, Faculty of Economics and Administrative Sciences, Bartın University, Bartın, Turkey

Mithat Zeki DİNÇER

Department of Economics, Faculty of Economics, İstanbul University, İstanbul, Turkey

Mustafa TEKİN

Department of Econometrics, Faculty of Economics, İstanbul University, İstanbul, Turkey

Mustafa UYSAL

Department of Banking and Finance, School of Applied Sciences, Artvin Çoruh University, Artvin, Turkey

Özer YILMAZ

Department of International Trade and Logistics, Omer Seyfettin Faculty of Applied Sciences, Bandırma Onyedi Eylül University, Balikesir, Turkey

Özlem TÜRKŞEN

Department of Statistics, Faculty of Sciences, Ankara University, Ankara, Turkey

Salih GÜNEY

Department of Business Administration, Faculty of Economics and Administrative Sciences, İstanbul Aydın University, İstanbul, Turkey

Saniye DEDEOĞLU

Department of Labour Economics and Industrial Relations, Faculty of Economics and Administrative Sciences, Muğla Sıtkı Koçman University, Muğla, Turkey

Şaban ESEN

Department of Business Administration, Faculty of Economics and Administrative Sciences, Bartin University, Bartin, Turkey

Tolga Fahri ÇAKMAK

Department of Tourism Guidance, Faculty of Tourism, Zonguldak Bülent Ecevit University, Zonguldak, Turkey

Uğur SEVİM

Department of Accounting and Finance, Faculty of Economics and Administrative Sciences, Giresun University, Giresun, Turkey

Ünal ÇAĞLAR

Department of Economics, Faculty of Economics and Administrative Sciences, Kırklareli University, Kırklareli, Turkey

Yusuf ÇELİK

Department of Health Management, Faculty of Economics and Administrative Sciences, Hacettepe University, Ankara

Founder
İbrahim KARA
General Manager
Ali ŞAHİN
Finance Coordinator
Elif YILDIZ ÇELİK

Journal Managers Deniz KAYA Irmak BERBEROĞLU Arzu ARI Publication Coordinators Gökhan ÇİMEN Alara ERGİN İrem ÖZMEN Derya AZER Beril TEKAY Nuri ÇALIŞIR Project Coordinators Doğan ORUÇ

Sinem Fehime KOZ

Contact

Address: Büyükdere Cad. 199/6, 34394, Şişli, İstanbul, Turkey Phone: +90 212 217 17 00 E-mail: info@avesyayincilik.com







About the Journal of Business Administration and Social Studies

The "Journal of Business Administration and Social Studies" is a peer-reviewed, open-access, online-only journal published by Istanbul University-Cerrahpasa.

The "Journal of Business Administration and Social Studies" is a biannual journal published in both English and Turkish, with issues released in March and September.

Journal History

As of 2021, the journal has changed its title to Journal of Business Administration and Social Studies.

Current Title

Journal of Business Administration and Social Studies

EISSN: 2791-710X

Previous Title (2017-2020)

Uygulamalı Sosyal Bilimler Dergisi

EISSN: 2602-4543

Previous Title (2007-2017)

İstanbul Üniversitesi Sosyal Bilimler Meslek Yüksekokulu Sosyal Bilimler Dergisi

ISSN: 1307-542X

Abstracting and Indexing

Journal of Business Administration and Social Studies is covered in the following abstracting and indexing databases;

- DOAJ
- EBSCO
- China National Knowledge Infrastructure (CNKI)

All content published in the journal is permanently archived in Portico.

Aims, Scope, and Audience

Journal of Business Administration and Social Studies aims to contribute to the literature by publishing manuscripts of the utmost scientific quality in the fields of social sciences and business administration. The journal publishes original articles, reviews, editorial comments, and letters to the editors, all of which are prepared in accordance with ethical guidelines. The scope of the journal encompasses, but is not limited to, Economics, Business Administration, Tourism, Econometrics, Banking, Accounting, Human Resources Management, International Relations, Finance, and Education.

The target audience of the journal comprises researchers and specialists who are either interested in or actively engaged in various fields of Social Sciences.

You can find the current version of the Instructions to Authors at https://j-ba-socstud.org/.





CONTENTS

Original Articles

- 81 Modernizing Organizations' Dynamic Capabilities for Competitiveness: The Balanced Scorecard Perspective

 Ana Kundai Muchandigona, Billy Mathias Kalema
- Perception Studies on Accounting Professions and Courses During the Coronavirus Disease 2019
 Pandemic: An Assessment
 Özgür Özdemir
- 108 Türkiye Ekonomi Modeli Üzerine Teorik Bir Tahlil Merter Mert
- 123 Influencer Marketing on YouTube: A Qualitative Analysis With MAXQDA Özlem Karaman
- Hile Üçgeni: Baskı, Fırsat ve Rasyonalizasyonun Beyaz Yakalı Hilelerindeki Rolü ve Analizi Hasan Yalçın
- 139 Exchange Rate-Protected Deposit Account Application in the Economic Crisis After The Coronavirus Disease 2019 Pandemic: The Case of Turkey

 Merve Arslan
- 147 Class Character of Tax Expenditures Under Pandemic Conditions Özgün Akduran Erol
- **156** Evaluation of Climate Change As a Global Risk Factor in Terms of Internal Audit Risks Ahmet Tanç, Ersin Yenisu

Reviewers List

167 Acknowledgement of Reviewers