



İSTANBUL ÜNİVERSİTESİ
CERRAHPAŞA



EISSN 2791-710X

JBASS

Journal of Business
Administration
and Social Studies

Formerly Applied Social Sciences
Journal of Istanbul
University-Cerrahpasa

Volume 7 · Issue 1 · March 2023

Editor

Batuhan GÜVEMLİ

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

Associate Editor

Hacı Muhammet KEKEÇ

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

Aziz Burak ATAMTÜRK

Department of Economics, Faculty of Economics,
Istanbul University, Istanbul, 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 ÇANAKÇIOĞLU

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, Istanbul University,
Istanbul, 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 ROHOLELM

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

Advisory Board

Ahmet GÖKÇEN

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

Ahmet Kamil TUNÇEL

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 YEŞİLDAG

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, İstinye University, İstanbul, Turkey

Fatma Fusun İSTANBULLU DİNÇER

Department of Tourism Management, Faculty of
Economics, İstanbul University, İstanbul, 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, Erziyes 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 Onyedü Eylül
University, Balıkesir, Turkey

Özlem TÜRKŞEN

Department of Statistics, Faculty of
Economics, 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, Bartın University, Bartın, 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

İrem SOYSAL

Bahar ALBAYRAK

Deniz KAYA

İrmak BERBEROĞLU

Editor

Bahar ALBAYRAK

Publication Coordinators

Gökhan ÇİMEN

Arzu ARI

Alara ERGİN

Hira Gizem FİDAN

İrem ÖZMEN

Project Coordinators

Doğan ORUÇ

Sinem Fehime KOZ

Contact

Address : Büyükdere Cad. No: 105/9
34394 Mecidiyeköy, Şişli, İstanbul
Phone : +90 212 217 17 00
E-mail : info@avesyayincilik.com



AIMS AND SCOPE

Journal of Business Administration and Social Studies (formerly known as Applied Social Sciences Journal of İstanbul University-Cerrahpaşa) is an international, scientific, open access, online-only periodical published in accordance with independent, unbiased, and double-blinded peer-review principles. The journal is official publication of İstanbul University-Cerrahpaşa and published biannually in March and September. The publication language of the journal is Turkish and English.

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

The target audience of the journal includes researchers and specialists who are interested or working in all fields of Social Sciences.

Journal of Business Administration and Social Studies currently indexed in DOAJ and China National Knowledge Infrastructure (CNKI).

The editorial and publication processes of the journal are shaped in accordance with the guidelines of the International Committee of Medical Journal Editors (ICMJE), World Association of Medical Editors (WAME), Council of Science Editors (CSE), Committee on Publication Ethics (COPE), European Association of Science Editors (EASE), and National Information Standards Organization (NISO). The journal is in conformity with the Principles of Transparency and Best Practice in Scholarly Publishing (doaj.org/bestpractice).

Advertisement Policy

Journal of Business Administration and Social Studies can publish advertisement images in the journal's website upon the approval of the Editor in Chief. Potential advertisers should contact the Editorial Office. Advertisers have no effect on the editorial decisions or advertising policies.

Disclaimer

Statements or opinions expressed in the manuscripts published in the journal reflect the views of the author(s) and not the opinions of the editors, editorial board, and/or publisher; the editors, editorial board, and publisher disclaim any responsibility or liability for such materials.

Open Access Statement

Journal of Business Administration and Social Studies is an open access publication, and the journal's publication model is based on Budapest Access Initiative (BOAI) declaration. All published content is available online, free of charge at <http://j-ba-socstud.org>. The journal's content is licensed under a Creative Commons Attribution-NonCommercial (CC BY-NC) 4.0 International License which permits third parties to share and adapt the content for non-commercial purposes by giving the appropriate credit to the original work.

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

Editor in Chief: Batuhan GÜVEMLİ

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

E-mail: batuhan.guvemli1@iuc.edu.tr

Publisher: AVES

Address: Büyükderece Cad., 105/9 34394 Şişli, İstanbul, Turkey

Phone: +90 212 217 17 00

E-mail: info@avesyayincilik.com

www.avesyayincilik.com

CONTENTS

Original Articles

- 1** Greener Life: Consumers' Green Intentions to Adopt Bicycle-Sharing Services
Hao-Xiang Jia, Su-Juan Cheng, Lei Wang
- 8** Distributional Impacts of Shadow Economy in Africa
Kazeem Bello Ajide
- 19** Public Policy and Health Outcomes: Impact of Health Expenditure on Life Expectancy and Child Mortality
Olorunfemi Yasiru Alimi, Abdulkareem Abiodun Odugbemi, Bukonla Grace Osisanwo
- 32** Kiracı Açısından Finansal Kiralama İşlemleri ve Muhasebeleştirilmesi: Vergi Usul Kanunu (VUK) ve Küçük ve Mikro İşletmeler için Finansal Raporlama Standardı (KÜMI FRS) Karşılaştırması
Ali Kablan, İlyas Turğay
- 46** Sivil Hava Taşımacılığı Şirketlerindeki Muhasebecilerin İş Doyumları
Özgür Kaymaz
- 56** Evaluation of Applications Used in Inflation Accounting Regulations
Özgür Özdemir

Review

- 69** A Contrast of the Benefits and Challenges of Public–Private Partnerships in Land Delivery and Low-Income Housing Initiatives for the City of Windhoek
Bernardus Franco Maseke