

BERTAÇ ŞAKİR ŞAHİN

Title: Associate Professor/ Yıldız Technical University- Accounting and Finance

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Education:

2019 – 2023 Ph.D., Accounting and Finance, Marmara University (93.75/ 100)

2017- 2019 Master Degree, Accounting and Finance, Marmara University (98.75/ 100)

2013- 2017 B.A., Business Administration, Marmara University (96.5/ 100, Honour List)

Projects:

Financing of Agriculture with Interest-Free Tools, Scientific research project supported by Higher Education Institutions, Director: Sabri Burak Arzova, Researcher: Bertaç Şakir Şahin, 11/07/2018 - 01/12/2019.

COST Actions Working Groups (CA21103; CA19130).

The Founding Member of Future Finance Law Hub (Munich Technical University)

Publications:

Polat, O., Ertuğrul, H. M., Arzova, S. B., & Şahin, B. Ş. (2026). Unveiling dynamic connectedness: how macroeconomic variables drive consumer and business confidence. *Journal of Economic Studies*, 53(3), 603-627.

Arzova, S. B., Ertuğrul, H. M., & Şahin, B. Ş. (2025). The effect of gas and oil prices on economic confidence: An empirical analysis for euro area. *Energy & Environment*, 36(6), 3067-3086.

Arzova, S. B., Koy, A., & Şahin, B. Ş. (2025). The impact of the day of the week on the financial market: an empirical investigation on cryptocurrencies. *International Journal of Quality & Reliability Management*, 42(1), 285-298.

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Arzova, S. B., Koy, A., & Şahin, B. Ş. (2024). The impact of unproved reserve news on the energy stock volatility: an empirical investigation on Turkey. *Review of Behavioral Finance*, 16(1), 112-129.

Arzova, S. B., & Şahin, B. Ş. (2024). Macroeconomic and financial determinants of green growth: an empirical investigation on BRICS-T countries. *Management of Environmental Quality: An International Journal*, 35(3), 506-524.

Arzova, S. B., Şahin, B. Ş., Ertuğrul, H. M., & Polat, O. (2024). Dynamic interconnectedness of economic confidence, energy prices, and interest rates: Insights from the euro area. *Central Bank Review*, 24(3), 100169.

Arzova, S. B., & Sahin, B. S. (2023). Does financial development support renewable energy or carbon emissions? A panel data analysis on emerging countries. *International Journal of Sustainable Economy*, 15(1), 93-117.

Arzova, S. B., & Şahin, B. Ş. (2022). Financial Reporting Processes in High Inflation Economies and The Effect of Inflation Accounting on Financial Statements. *Mali Cozum Dergisi/Financial Analysis*, 32(170),

Arzova, S. B., & Şahin, B. Ş. (2022). The Impact of Covid-19 on Selected Turkish Financial Indicators: Empirical Evidence from the Toda Yamamoto Causality Test. *Istanbul Business Research*, 51(1), 313-326.

Arzova, S. B., & Şahin, B. Ş. (2021). Assurance Audits That Given to Offering Circulars For Proforma Financial Information in Turkey. *Financial Solutions*, 31, 13-28.

Arzova, S. B., & Şahin, B. Ş. (2021). The Role of the Islamic Finance Model with its Philosophy, Instruments and Characteristic Features in Mitigating The Economic Impacts Of The Covid 19. *Bilimname*, 2021(44), 451-489.

Arzova, S. B., & Şahin, B. Ş. (2021). Investigation of Reporting Leasing Transactions Under KGK's New Chart of Account by Lessee Within TFRS 16 and Bobi Frs Part 15. *Journal of Accounting and Taxation Studies*, 14(1), 419-449.

Sahin, B. S., & Yilmazer, S. (2021). The Relationship Between Financial Development And Renewable Energy Consumption: an Empirical Investigation on Emerging Countries. *International Journal of Sustainable Economy*, 13(4), 336-356.

Arzova, S. B., & Şahin, B. Ş. (2021) Fair Value Concept within the Scope of TFRS/TMS, BOBI FRS, KÜMİ FRS and Interest-Free Finance Accounting Standards. *Marmara University Journal of Economics and Administrative Sciences*, 43(1), 21-41.

Arzova, S. B., & Şahin, B. Ş. (2021) Assurance Services Related to Integrated Reports: Content Analysis of the Integrated Reports of the Public and Private Sector Enterprises in Turkey For The Period 2015-2020. *Muhasebe ve Denetime Bakış*, 21(64), 51-66.

Şahin, B. Ş., & Cantürk, B. C. (2020). API Technology and Open Banking from the Perspective of Turkish Legal System and Payment Services Directive 2. *Maliye ve Finans Yazıları*, (114), 149-148.

Arzova, S. B., & Şahin, B. Ş. (2020) ISA 701 Key Audit Matters: Analysis for the Financial Institutions in the BIST 30, BIST 50 and BIST 100 Indices. *Muhasebe ve Denetime Bakış*, 20(60), 75-94.

Arzova, S. B., & Şahin, B. Ş. (2020). Investigation Effects of the Leases Implementation on Financial Statements According to IFRS 16 and ASC 842 Standards. *Journal of Research in Business*, 5(1), 56-73.

Çalış, Y. E., Şahin, B. Ş., Gürel, C. A., & Ayrancı, B. (2020) The Effect of Gender Diversity on the Financial Performance Of Businesses: BIST Holding and Investment Businesses. *Research of Financial Economic and Social Studies (RFES)*, 5(2), 359-368.

Arzova, S. B., & Şahin, B. Ş. (2020). Tekaful Insurance and a Model Proposal in Agricultural Production. *Öneri Dergisi*, 15(53), 229-253.

Akbas, H. E., Canikli, S., Yilmazer, S., & Sahin, B. S. (2020) An Examination of Assurance Practices on Turkish Companies' greenhouse Gas Emissions Disclosures. *Journal of Economics Finance and Accounting*, 7(1), 44-53.

Arzova, S. B., & Şahin, B. Ş. (2019). Usage, Accounting And Legal Dimension Of Agricultural Rental Certificates. *Accounting and Finance Journal*, (83), 1-24.

Arzova, S. B., & Şahin, B. Ş. (2019). Selem Method in Financing Agriculture and Accounting Records. *Journal of Banking and Capital Market Research*, 3(7), 32-47.

Papers Presented at International Scientific Conferences and Published in Proceedings Books:

Arzova, S. B., Şahin, B. Ş. (2020). The Impact of COVID 19 Pandemic on the Selected Turkish Financiaçl Indicators: Empirical Evidence from Toda Yamamoto Casuality Test. 19th International Conference of MEEA.

Arzova, S. B., Şahin, B. Ş. (2020) ISA 701 (BDS 701) Key Audit Matters: Analysis of Financial Institutions in BIST 100. 19th International Business Congress.

Cantürk, B. C. & Şahin, B. Ş. (2019) Legal, Financial and Accounting Analysis of the Protection of Shares and Rights of Partners in Mergers Under the Turkish Commercial Code No. 6102. 6th Star International Social Sciences Congress.

Akbas, H. E., Canikli, S., Yilmazer, S., & Sahin, B. S. (2019) An Examination of Assurance Practices on Turkish Companies' Greenhouse Gas Emissions Disclosures. 1st International Sustainable Cooperative and Social Enterprise Conference.

Oktay, S., Şahin, B. Ş., & Bozkurt, S. (2018). Examining of the Studies on Professional Judgement and Professional Skepticism Issues in the Field of Accounting and Auditing. *Innovation and Global Issues IV*

Karaduman, H. A., Akbaş, H. E., Zeytinoğlu, E., Şahin, B. Ş. (2018). Accounting Market Measures of Financial Performance: An Example of Turkish Listed Companies. 3rd International Trakya Accounting, Finance, Auditing Conference.

Books:

Arzova, S. B. & Şahin, B. Ş. (2021) *Financing and Accounting of Agriculture with Interest-Free Instruments*. Nobel Publisher, Istanbul.

Book Chapters:

Arzova, S. B. & Şahin, B. Ş. (2022). The Structure of Agricultural Production in Turkey and Recommendations for Agricultural Development In: *Macro Recipe*. Seçkin Publishing.

Yalçinyiğit, S., Yilmazer, S., Şahin, B. Ş. & Akbaş, H. E. (2021). A Research on the Examination of Accounting Professionals' Work-Life Balance and Intention to left the Profession In: *Behavioral Accounting: Theoretical and Empirical Studies*. Siyasal Bookstore.

Arzova, B., & Şahin, B. Ş. (2024). The Impact of Financial Development and Innovation on Green Growth: An Empirical Investigation on Emerging Countries. In New Approaches to CSR, Sustainability and Accountability, Volume V (pp. 257-273). Singapore: Springer Nature Singapore.

Editorial Activities:

Marmara University Journal of Economic and Administrative Sciences (Econlit-EBSCO)

Şahin, B. Ş. & Cantürk, B. C. (Ed.) (2026). Fintech and Sustainable Development: A Policy-Oriented Comparison of Regulations in the EU, Germany, and Emerging Markets. In Sustainable Finance. Singapore: Springer Nature Singapore

Giving Courses:

Financial Management I

Financial Accounting I

International Finance

Financial Markets & Institutions

Analysis of Financial Statements