

## Asst. Prof. SALİH TORUN

### Personal Information

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### International Researcher IDs

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Yoksis Researcher ID: 133620

### Education Information

Doctorate, Gazi University, Sosyal Bilimler Enstitüsü, Muhasebe-Finansman Anabilim Dalı, Turkey 2006 - 2012

Postgraduate, Gazi University, Sosyal Bilimler Enstitüsü, Muhasebe-Finansman Anabilim Dalı, Turkey 2002 - 2006

Undergraduate, Gazi University, İktisadi Ve İdari Bilimler Fakültesi, Turkey 1997 - 2002

### Dissertations

Doctorate, Muhasebe verilerinin firma değeri ve risk belirleme açısından önemi ve İMKB üzerine örnek bir uygulama, Gazi University, Sosyal Bilimler Enstitüsü, Muhasebe-Finansman Anabilim Dalı, 2012

Postgraduate, Vergi mevzuatı açısından enflasyon muhasebesi düzenlemeleri ve enflasyon muhasebesi standartları ile karşılaştırılması, Gazi University, Sosyal Bilimler Enstitüsü, Muhasebe-Finansman Anabilim Dalı, 2006

### Research Areas

Accounting, Finance, Accounting and Control

### Academic Titles / Tasks

Assistant Professor, Eskisehir Osmangazi University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, İŞLETME BÖLÜMÜ, 2019 - Continues

Assistant Professor, Gazi University, İktisadi Ve İdari Bilimler Fakültesi, İşletme Bölümü, 2013 - Continues

Research Assistant, Gazi University, İktisadi Ve İdari Bilimler Fakültesi, İşletme Bölümü, 2006 - 2013

### Courses

FINANCIAL ANALYSIS TECHNIQUES-I, Undergraduate, 2020 - 2021

GENERAL ACCOUNTING, Undergraduate, 2020 - 2021

ACCOUNTING-I, Undergraduate, 2020 - 2021, 2019 - 2020

CURRENT TOPICS IN ACCOUNTING, Postgraduate, 2020 - 2021

ACCOUNTING-II, Undergraduate, 2019 - 2020

GENERAL ACCOUNTING, Undergraduate, 2020 - 2021

ACCOUNTING-I, Undergraduate, 2020 - 2021, 2019 - 2020

ACCOUNTING-II, Undergraduate, 2019 - 2020

DÖNEM SONU MUHASEBE UYGULAMALARI, Undergraduate, 2019 - 2020  
DÖNEM SONU MUHASEBE UYGULAMALARI, Undergraduate, 2019 - 2020  
FINANCIAL ACCOUNTING, Undergraduate, 2019 - 2020  
FINANCIAL ACCOUNTING, Undergraduate, 2019 - 2020  
ACCOUNTING STANDARDS AND PRACTICES, Postgraduate, 2019 - 2020

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

- I. **Accounting Policies in the Extractive Industry: A Global and a Turkish Perspective**  
Karapınar A., Zaif F., Torun S.  
AUSTRALIAN ACCOUNTING REVIEW, vol.22, no.1, pp.40-50, 2012 (SSCI)

## Articles Published in Other Journals

- I. **BİLEŞİK FİNANSAL ARAÇLARIN MUHASEBELEŞTİRİLMESİ IAS 32 KAPSAMINDA FİNANSAL TABLOLARIN SUNUMU**  
ZAİF F., TORUN S.  
GAZİ İKTİSAT VE İŞLETME DERGİSİ, no.1, pp.43-58, 2015 (Peer-Reviewed Journal)
- II. **BAĞIMSIZ DENETİME TABİ ŞİRKETLERDE TFRS YE UYGUN FİNANSAL TABLO DÜZENLEMEDEKİ SORUNLAR VE ÇÖZÜM ÖNERİLERİ**  
ÖRTEN R., TORUN S.  
YAKLAŞIM, no.245, pp.212-217, 2013 (Peer-Reviewed Journal)
- III. **ECZACILIK KARININ HESAPLANMASI VE FİRE İNDİRİMİNDEN YARARLANMA**  
ÖRTEN R., TORUN S., ZABUN K.  
DOZAJ, no.5, pp.48-52, 2013 (Non Peer-Reviewed Journal)
- IV. **MUHASEBEDE ÇİFT TARAFLI KAYITLAMA VE KİTAB US SİYAKAT**  
ÖRTEN R., KURT G., TORUN S.  
MUHASEBE VE FİNANS TARİHİ ARAŞTIRMALARI DERGİSİ, vol.1, no.1, pp.34-69, 2011 (Peer-Reviewed Journal)
- V. **MADEN İŞLETMELERİNDE UYGULANAN MUHASEBE POLİTİKALARI VE ULUSLARARASI FİNANSAL RAPORLAMA STANDARI 6 NİN GETİRDİĞİ DÜZENLEMELER**  
KARAPINAR A., ZAİF F., TORUN S.  
GAZİ ÜNİVERSİTESİ İİBF DERGİSİ, vol.12, no.3, pp.43-68, 2010 (Peer-Reviewed Journal)

## Books & Book Chapters

- I. **ÇÖZÜMLÜ GENEL MUHASEBE UYGULAMALARI**  
KARAPINAR A., ZAİF F., AYANOĞLU Y., BAYIRLI R., ALTAY A., TORUN S.  
Gazi Kitabevi, Ankara, 2015
- II. **TÜRKİYE DENETİM STANDARTLARI UYGULAMA VE YORUMLARI**  
KAVAL H., KARAPINAR A., BAYIRLI R., ALTAY A., TORUN S.  
Gazi Kitabevi, Ankara, 2015
- III. **KOBİ TFRS UYGULAMA VE YORUMLARI**  
KARAPINAR A., ZAİF F., BAYIRLI R., ALTAY A., TORUN S.  
Gazi Kitabevi, Ankara, 2012

## Refereed Congress / Symposium Publications in Proceedings

- I. **İŞLETMELERDE TFRS YE UYUMLU İLK FİNANSAL RAPORLARIN DÜZENLENMESİNE İLİŞKİN**

## **UYGULAMA ÖRNEĞİ**

TORUN S.

VIII. MUHASEBE UYGULAMALARI VE VERGİ MEVZUATI SEMPOZYUMU, Ankara, Turkey, 7 - 11 November 2012, pp.89-125

### **II. NAKİT AKIŞ TABLOLARININ TMS AÇISINDAN DEĞERLENDİRİLMESİ**

KARAPINAR A., TORUN S.

3RD INTERNATIONAL CONFERENCE ON LUCA PACIOLI IN ACCOUNTING HISTORY AND 3RD BALKANS AND MIDDLE EAST COUNTRIES CONFERENCE ON AUDITING AND ACCOUNTING HISTORY, İstanbul, Turkey, 19 - 22 June 2013, pp.327-354

### **III. DOUBLE ENTRY BOOKKEEPING IN ACCOUNTING AND KİTAB US SIYAKAT**

ÖRTEN R., KURT G., TORUN S.

2TH BALKANS AND MIDDLE EAST COUNTRIES CONFERENCE ON AUDITING AND ACCOUNTING HISTORY, İstanbul, Turkey, 15 - 18 September 2010, vol.2, pp.937-962

### **IV. INTERPRETATION OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME STATEMENTS IN IAS 1 AND A NEW PROPOSAL**

ÖRTEN R., TORUN S.

3RD INTERNATIONAL CONFERENCE ON LUCA PACIOLI IN ACCOUNTING HISTORY AND 3RD BALKANS AND MIDDLE EAST COUNTRIES CONFERENCE ON AUDITING AND ACCOUNTING HISTORY, İstanbul, Turkey, 19 - 22 June 2013, vol.3, pp.2437-2449

### **V. REVIEW OF ACCOUNTING IN THE MIDDLE EAST IN TERMS OF LITERATURE EDUCATION AND APPLICATION**

ÖRTEN R., TORUN S.

12TH WORLD CONGRESS OF ACCOUNTING HISTORIANS, İstanbul, Turkey, 20 - 24 July 2008, vol.1, pp.256-294

## **Scientific Refereeing**

gazi İktisat Ve İşletme Dergisi, Other Indexed Journal, January 2016

## **Metrics**

Publication: 14

Citation (WoS): 4

Citation (Scopus): 4

H-Index (WoS): 1

H-Index (Scopus): 1

## **Non Academic Experience**

Public Corporation, THE MINISTRY OF FINANCE