

## Assoc. Prof. SEÇKİN ARSLAN

### Personal Information

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**Address:** Kayseri Üniversitesi 15 Temmuz Yerleşkesi Uygulamalı Bilimler Fakültesi 2. Kat 38280 Talas / KAYSERİ

### International Researcher IDs

ScholarID: KR5wmzsAAAAJ

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### Education Information

Doctorate, Nigde Omer Halisdemir University, Institute Of Social Sciences, Business/Accounting and Finance , Turkey  
2008 - 2012

Postgraduate, Nigde Omer Halisdemir University, Institute Of Social Sciences, Business/Accounting and Finance , Turkey  
2004 - 2008

Undergraduate, Nigde Omer Halisdemir University, Faculty Of Economics And Administrative Sciences, Department Of  
Economics, Turkey 1999 - 2003

### Foreign Languages

English, C1 Advanced

### Research Areas

Social Sciences and Humanities, Management, Accounting

### Academic and Administrative Experience

Anabilim Dalı Akademik Kurul Üyesi, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi,  
2023 - Continues

Bölüm Akademik Teşvik Değerlendirme Komisyonu Üyesi, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve  
Finans Yönetimi, 2023 - Continues

Academic Performance D. Board Member, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans  
Yönetimi, 2023 - Continues

Internship Committee Member, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2023 -  
Continues

Soruşturma Komisyonu Başkanı, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2022 -  
Continues

Adaptation/Exemption Committee Member, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans  
Yönetimi, 2021 - Continues

Rectorate Commissioner, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2021 -

Continues

Member of the Senate, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2021 - Continues

Deputy Head of Department, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2021 -

Continues

Bölüm Akademik Teşvik Değerlendirme Komisyonu Üyesi, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2021 - Continues

Member of ADEK Commission, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2022 - 2022

Vice Dean, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2021 - 2022

Member of ADEK Commission, Kayseri University, Uygulamalı Bilimler Fakültesi, Muhasebe ve Finans Yönetimi, 2021 - 2021

## Courses

UZMANLIK ALAN DERSİ I, Postgraduate, 2023 - 2024, 2022 - 2023

DÖNEM PROJESİ, Postgraduate, 2023 - 2024, 2022 - 2023

ETİK KURULU RAPORU BEKLEME, Postgraduate, 2023 - 2024, 2022 - 2023

VERGİ MUHASEBESİ, Postgraduate, 2022 - 2023

İLERİ FİNANSAL MUHASEBE , Postgraduate, 2023 - 2024

ŞİRKETLER MUHASEBESİ, Undergraduate, 2022 - 2023, 2021 - 2022

TEZ ÇALIŞMASI I, Postgraduate, 2023 - 2024, 2022 - 2023

ENVANTER BİLANÇO, Undergraduate, 2023 - 2024

ENVANTER BİLANÇO, Undergraduate, 2023 - 2024

TEZ ÇALIŞMASI II, Postgraduate, 2023 - 2024, 2022 - 2023

Financial Accounting I, Undergraduate, 2023 - 2024

FİNANSAL MUHASEBE II, Undergraduate, 2022 - 2023

ETİK KURULU RAPORU BEKLEME, Postgraduate, 2023 - 2024, 2022 - 2023

İLERİ FİNANSAL MUHASEBE, Postgraduate, 2023 - 2024, 2022 - 2023

VERGİ MUHASEBESİ , Undergraduate, 2022 - 2023

UZMANLIK ALAN DERSİ III, Postgraduate, 2023 - 2024, 2022 - 2023

FİNANSAL MUHASEBE II, Undergraduate, 2022 - 2023, 2021 - 2022

FİNANSAL MUHASEBE I, Undergraduate, 2023 - 2024

BİTİRME PROJESİ, Postgraduate, 2023 - 2024, 2022 - 2023

TEZ ÇALIŞMASI III, Postgraduate, 2023 - 2024, 2022 - 2023

MUHASEBE VE FİNANS YÖNETİMİ UYGULAMALARI, Undergraduate, 2023 - 2024, 2022 - 2023

ŞİRKETLER MUHASEBESİ, Undergraduate, 2022 - 2023, 2021 - 2022

UZMANLIK ALAN DERSİ II, Postgraduate, 2023 - 2024, 2022 - 2023

FİNANSAL MUHASEBE I, Undergraduate, 2022 - 2023

ANABİLİM DALI SEMİNERİ, Postgraduate, 2021 - 2022

FİNANSAL MUHASEBE II, Undergraduate, 2021 - 2022

FİNANSAL MUHASEBE II, Undergraduate, 2021 - 2022

FİNANSAL MUHASEBE I, Undergraduate, 2022 - 2023

ANABİLİM DALI SEMİNERİ, Postgraduate, 2021 - 2022

## Jury Memberships

Appointment to Academic Staff-Assistant Professorship, Appointment to Academic Staff-Assistant Professorship, Kayseri Üniversitesi, January, 2023

## Articles Published in Other Journals

- I. **PRINCIPLES FOR PRESENTATION OF INTANGIBLE FIXED ASSETS IN FINANCIAL REPORTS WITHIN THE SCOPE OF TAS-38**  
Arslan S.  
International Journal Of Eurasia Social Sciences, vol.11, no.39, pp.53-68, 2020 (Peer-Reviewed Journal)
- II. **Calculation of Costs by Activity-Based Costing in a Concrete and Reinforced Concrete Producing Enterprise**  
Arslan S., Aysalar C.  
İşletme Araştırmaları Dergisi, vol.12, no.1, pp.902-920, 2020 (Peer-Reviewed Journal)
- III. **EXAMINATION OF THE LEVEL OF USE OF FINANCIAL STATEMENT ANALYSIS TECHNIQUES BY CERTIFIED PUBLIC ACCOUNTANTS PROVINCE**  
Arslan S., Kayıkcıoğlu T.  
Vergi Raporu, vol.2020, no.1, pp.101-115, 2020 (Peer-Reviewed Journal)
- IV. **Alabalık Üretim İşletmesinde Maliyetlerin Türk Vergi Mevzuatı İle Tarımsal Faaliyetler Standardı Çerçevesinde Hesaplanması**  
Arslan S.  
Vergi Dünyası Dergisi, vol.39, no.400, pp.6-23, 2019 (Peer-Reviewed Journal)
- V. **The Comparative Performance Analysis of the Pension Mutual Funds: Turkish Sample**  
İskenderoğlu Ö., Arslan S., Çelik M. S.  
İşletme Araştırmaları Dergisi, vol.11, no.3, pp.2114-2120, 2019 (Peer-Reviewed Journal)
- VI. **Sovereign Wealth Fund Applications In Turkey And The World**  
Arslan S., Berkman A. N., Kayıkcıoğlu T.  
Turkish Studies Social Sciences, vol.13, no.26, pp.107-124, 2018 (Peer-Reviewed Journal)
- VII. **Accounting of Fishery Products within the Framework of Agricultural Practice Standard: TAS-41**  
Doğan Z., Arslan S.  
İşletme Araştırmaları Dergisi, vol.10, no.4, pp.1047-1065, 2018 (Peer-Reviewed Journal)
- VIII. **Investigation Of The Determinants Of Profit Margin: An Application On Tourism Business**  
Arslan S.  
Turkish Studies Economics, Finance and Politics, vol.13, no.30, pp.51-62, 2018 (Peer-Reviewed Journal)
- IX. **Accounting of Research and Development Expenditures in Accordance with Tax Legislation, Legal Regulations Relating to R&D, Uniform Accounting System and Turkish Accounting Standards No.38**  
Deran A., Özulucan A., Arslan S.  
İşletme ve İktisat Çalışmaları Dergisi, vol.5, no.4, pp.27-43, 2017 (Peer-Reviewed Journal)
- X. **Recognition Of Marketable Securities In Accordance With TAS 39 And TFRS 9**  
Özulucan A., Arslan S., Keleş D.  
Niğde Ömer Halisdemir Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi, vol.10, no.4, pp.235-249, 2017 (Peer-Reviewed Journal)
- XI. **The Contribution Of Undergraduate Level Banking And Finance Education In Universities To The Level Of Professional Competency And Sectorial Demand Analysis**  
Doğan Z., Yorgancılar F. N., Berkman A. N., Arslan S.  
Niğde Üniversitesi İktisadi ve İdari Bilimler Fakültesi, vol.9, no.3, pp.33-58, 2016 (Peer-Reviewed Journal)
- XII. **A Research Study In Ordu Province On The Opinions Of Accounting Professionals For The Issues Pertaining To Independent Audit That Are Covered In Turkish Commercial Law No.6102**  
Özulucan A., Keleş D., Arslan S.  
Niğde Üniversitesi İktisadi ve İdari Bilimler Fakültesi, vol.9, no.1, pp.25-48, 2016 (Peer-Reviewed Journal)
- XIII. **Development and Problems of Agricultural Sector in Turkey: A Historical Outlook**  
Doğan Z., Arslan S., Berkman A. N.  
Niğde Üniversitesi İktisadi ve İdari Bilimler Fakültesi, vol.8, no.1, pp.29-41, 2015 (Peer-Reviewed Journal)
- XIV. **Historical Development of Agricultural Accounting and Difficulties Encountered in the Implementation of Agricultural Accounting**

- Doğan Z., Arslan S., Köksal A. G.  
International Journal of Food and Agricultural Economics, vol.1, no.2, pp.107-116, 2013 (Peer-Reviewed Journal)
- XV. **Logistic Cost Management Strategies And Expectations Of Accounting Education**  
Tokay S. H., Deran A., Arslan S.  
Dumlupınar Üniversitesi Sosyal Bilimler Enstitüsü Dergisi, vol.29, no.29, pp.225-244, 2011 (Peer-Reviewed Journal)
- XVI. **An Application Of Activity Based Costing In Hospital Bussiness**  
Bengü H., Arslan S.  
Afyon Kocatepe Üniversitesi İ.İ.B.F. Dergisi, vol.11, no.2, pp.55-79, 2009 (Peer-Reviewed Journal)
- XVII. **The Comparison Of Inflation Correction Methods**  
Arslan S.  
Gazi Üniversitesi Ticaret ve Turizm Eğitim Fakültesi Dergisi, vol.2007, no.2, pp.87-104, 2007 (Peer-Reviewed Journal)
- XVIII. **Teknoloji Geliştirme Bölgelerine Sağlanan Vergisel Avantajlar ve Bu Avantajlara İlişkin Son Düzenlemeler**  
Arslan S., Özdemir F. S.  
Vergici ve Muhasebeciyle Diyalog, vol.2005, no.205, pp.237-247, 2005 (Peer-Reviewed Journal)
- XIX. **Problems That May Be Encountered in the Field of Accounting During the Transition to the Use of the New Turkish Lira**  
Arslan S.  
Vergi Dünyası, vol.24, no.281, pp.124-130, 2005 (Peer-Reviewed Journal)

## **Books & Book Chapters**

- I. **Accounting Debates in Practice and Theory**  
Arslan S. (Editor)  
Yaz Yayınları, Afyonkarahisar, 2023
- II. **Government Accounting, Approaches to Government Accounting and Government Accounting Systems**  
Yakupçebioğlu N. S., Arslan S.  
in: Academic Studies in the Field of Economics and Administrative Sciences - II, Doç. Dr. Gözde Mert, Editor, Artikel Yayınevi, İstanbul, pp.75-104, 2023
- III. **Recording Methods Used in Government Accounting, Differences Between Government Accounting and Private Sector Accounting, and Regulations Guiding Government Accounting Practices**  
Yakupçebioğlu N. S., Arslan S. (Editor)  
in: Accounting Debates in Practice and Theory, Doç. Dr. Seçkin Arslan, Editor, Yaz Yayınları, Afyonkarahisar, pp.71-100, 2023
- IV. **Emergence of Crypto Assets, Accounting for Crypto Assets and Tokens**  
Arslan S., Keskin O.  
in: Technological Integration in Accounting Applications, Dr. Öğr. Üyesi Medet İĞDE, Doç. Dr. Murat KARAHAN, Editor, Özgür Yayınları, Gaziantep, pp.61-96, 2022
- V. **Investigation of Tangible Fixed Assets in the Framework of Tax Legislation and Financial Reporting Standards**  
Arslan S., Berkman A. N., Şahin N.  
in: Accounting and Finance Studies 1, Prof. Dr. Derviş Boztosun, Prof. Dr. Semra AKSOYLU, Editor, Eğitim Yayınevi, Konya, pp.77-100, 2022
- VI. **A Literature Review on the Concept of Green Finance and Green Finance Practices in the World**  
Arslan S., Berkman A. N.  
in: From Yesterday To Today On Economic And Financial Issues Discussions, Doç. Dr. Ahmet Arif Eren, Doç. Dr. Emre Günerşer Bozdağ, Editor, Gazi Kitabevi, Ankara, pp.413-426, 2022

- VII. **Financial Analysis on Businesses Operating in the Agricultural Sector in Turkey**  
Arslan S.  
in: Financial Performance Applied Studies, Dr. H. Yusuf Güngör, Editor, Gazi Kitabevi, Ankara, pp.1-18, 2022
- VIII. **EMPLOYEE BENEFITS STANDARD (TAS-19) APPLICATION OF SENIORITY COMPENSATION WITHIN THE FRAMEWORK AND ACCOUNTING**  
Arslan S., Keleş D., Yılmaz R.  
in: ACCOUNTING, FINANCE AND AUDIT IN THE AREAS INNOVATOR APPROACHES, Dr. Öğr. Üyesi Yakup ASLA, Editor, Efeakademi , İstanbul, pp.279-303, 2021
- IX. **Afganistan'da Uygulanmakta Olan Finansal Sistem, Sisteme İlişkin Yasal Düzenlemeler ve Türkiye Karşılaştırması**  
Arslan S., Hashemi M. A.  
in: Economics and Administrative Sciences Theory, Current Studies and New Trends 2, Selim Demez, Editor, IVPE Publishment, Cetinje, pp.44-81, 2020
- X. **Unemployment Insurance And Accounting Applications In Calculation Of Personnel Costs In Turkey**  
Arslan S.  
in: Current Researches in Economics and Administrative Sciences, Akay Unvan, Yüksel ve Serbestoğlu İbrahim, Editor, IVPE Cetinje Montenegro, Cetinje, pp.461-693, 2020
- XI. **The Perceptions Of Accounting Professionals In Tax Auditing: A Research Study Conducted In Kayseri Province**  
Arslan S., Sarıhan Uçar D.  
in: Theories And Critics In Economics Management, Samet Evcı, Vikas Arya, Editor, IJOPEC Publication Limited 60 Westmeade Close Cheshunt, Waltham Cross Hertfordshire EN7 6JR London, London, pp.369-393, 2019
- XII. **Importance Of The Transfer Pricing In Multinational Enterprises**  
Arslan S.  
in: Economic and Business Issues in Retrospect and Prospect, Marcel Meciar, Kerem Gökten, Ahmet Arif Eren, Editor, IJOPEC Publication , London, pp.381-394, 2019
- XIII. **Calculation of Logistics Costs in Businesses**  
Deran A., Arslan S., Köksal A. G.  
Eğitim Yayınevi, Konya, 2014
- XIV. **Periodical and End of Period Accounting Practices**  
Özulucan A., Özdemir F. S., Arslan S.  
Siyasal Kitabevi, Ankara, 2007

## **Refereed Congress / Symposium Publications in Proceedings**

- I. **Examination of Accounting Policies Presented in Bank Financial Statements in Terms of Turkish Accounting Standards (TAS))**  
Arslan S., Öztürk M. M.  
V. INTERNATIONAL CAPPADOCIA SCIENTIFIC RESEARCH CONGRESS, Nevşehir, Turkey, 5 - 07 November 2023, pp.130-145
- II. **COMPARISON OF SUSTAINABILITY ACCOUNTING, SUSTAINABILITY REPORTS AND SUSTAINABILITY REPORTS OF BANKS IN THE BIST SUSTAINABILITY INDEX**  
Apaydın T., Arslan S.  
V. INTERNATIONAL CAPPADOCIA SCIENTIFIC RESEARCH CONGRESS, Nevşehir, Turkey, 5 - 07 November 2023, pp.113-129
- III. **Turkish State Accounting Systems And State Accounting Studies In The Republic Of Turkey From Central Asia To Anatolia**  
Arslan S., Yakupçebioğlu N. S.  
IV. Uluslararası Akdeniz Bilimsel Araştırmalar Kongresi, Adana, Turkey, 23 - 24 December 2022, pp.13-41
- IV. **Maddi Olmayan Duran Varlıklara İlişkin Muhasebe İşlemlerinin Tekdüzen Muhasebe Sistemi, Vergi**

## **Usul Kanunu, TFRS/TMS-38 ve BOBİ FRS Açısından Değerlendirilmesi**

Arslan S., Şahin N.

Uluslararası Kapadokya Sosyal Bilimler Kongresi, Niğde, Turkey, 7 - 09 November 2019, pp.458-477

- V. **Calculation And Accounting Of Costs In Broiler Production Facility Within The Framework Of Standard Of Agricultural Activities (TAS-41)**  
Arslan S.  
6. Uluslararası Muhasebe ve Finans Araştırmaları Kongresi, Niğde, Turkey, 23 - 25 October 2019, pp.170-183
- VI. **Private Pension System and Its Accounting in Turkey**  
Arslan S.  
5th International Congress on Political, Economic and Social Studies, Niğde, Turkey, 26 - 29 October 2018, pp.460-485
- VII. **Accounting of Agricultural Activities in Fish Production Enterprises**  
Arslan S., Köksal A. G.  
5th International Congress on Political, Economic and Social Studies, Niğde, Turkey, 26 - 29 October 2018, pp.167
- VIII. **A Review Of The Practice Of Individual Pension System Around The World As Well As Turkey**  
Arslan S., Çelik M. S., Haykır Ö.  
2. Uluslararası Multidisipliner Çalışmaları Kongresi, Adana, Turkey, 4 - 05 May 2018, vol.3, pp.28-39
- IX. **The Comparative Performance Analysis of The Pension Mutual Fund**  
İskenderoğlu Ö., Arslan S., Çelik M. S.  
2. Uluslararası Multidisipliner Çalışmaları Kongresi, Adana, Turkey, 4 - 05 May 2018, pp.753
- X. **Accounting Organization, Document Layout and Used Books in Agricultural Enterprises**  
Arslan S.  
1. Uluslararası Eğitim ve Sosyal Bilimlerde Yeni Ufuklar (ICES - 2018), İstanbul, Turkey, 9 - 11 April 2018, pp.292
- XI. **Regulations Regarding Transfer Pricing in the World and in Turkey**  
Arslan S.  
1. Uluslararası Eğitim ve Sosyal Bilimlerde Yeni Ufuklar (ICES - 2018), İstanbul, Turkey, 9 - 11 April 2018, pp.308
- XII. **Sovereign Wealth Fund Applications In Turkey And The World**  
Arslan S., Berkman A. N., Kayıkcıoğlu T.  
International Scientific Conference On It, Tourism, Economics, Management and Agriculture, Budapest, Hungary, 26 October 2017, pp.410-424
- XIII. **The Importance of the Government Accounting System and Its Role in the Preparation of the State Budget**  
Tokay S. H., Yakupçebioglu N. S., Arslan S.  
XXXI. Türkiye Muhasebe Eğitimi Sempozyumu, Muğla, Turkey, 25 - 29 April 2012, pp.177-212
- XIV. **Strategies to be Followed in Logistics Cost Management and Expectations from Accounting Education**  
Tokay S. H., Deran A., Arslan S.  
XXIX. Türkiye Muhasebe Eğitimi Sempozyumu, Antalya, Turkey, 21 - 25 April 2010, pp.263-302

## **Scientific Refereeing**

Tarsus Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi, Other Indexed Journal, December 2023

## **Metrics**

Publication: 47

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H-Index (Scopus): 1