

MODAV-ICA 2023

20th INTERNATIONAL CONFERENCE ON ACCOUNTING

Climate Change: Accountancy & Good Governance

20
SEPTEMBER
2023



Bilkent Hotel and
Conference Center
Ankara / TURKEY



MUHASEBE ÖĞRETİM ÜYELERİ
BİLİM VE DAYANIŞMA VAKFI
TURKISH ACCOUNTING ACADEMICIANS'
COLLABORATION & RESEARCH FOUNDATION



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Faculty of Business Administration



More Information
www.modav.org.tr



In Collaboration with; Bilkent University, Faculty of Business Administration & Turkish Accounting Academics' Collaboration and Research Foundation



MODAV-ICA 2023
20th INTERNATIONAL CONFERENCE ON ACCOUNTING
Climate Change: Accountancy & Good Governance

Bilkent University - Ankara
September 20, 2023

PROGRAM

08:30 - 09:00

Registration

09:00 - 09:05

Moment of Silence & National Anthem

09:05 - 10:15

Welcome & Opening

Prof. Dr. Kürşat AYDOĞAN, Bilkent University Rector

Prof. Dr. Selim AKTÜRK, Bilkent University Faculty of Business Administration Dean

Prof. Dr. Nuran CÖMERT, MODAV Chair

Orhun YURTVERMEZ, UNDP Projects Manager

Dr. Hasan ÖZÇELİK, Public Oversight Accounting and Auditing Standards Authority (KGK) Chair

10:15 - 10:30

Coffee break

10:30 - 11:00

Prof. Dr. M. Levent KURNAZ (Boğaziçi University, Director of İklimBU): *Climate Change*

11:00 - 11:30

Prof. Dr. İsmail ADELOPO (UWE Bristol): *Governance and Sustainable Finance*

11:30 - 12:00

Seçil SAYIN KUTLUCA (Deputy Head of Capital Markets Board (SPK):

Challenges of Integrating Climate Change within Capital Markets and Implications for Accounting

12:00 - 13:00

Lunch

13:00 - 13:25

Doç. Dr. Güzhan GÜLAY (BIST Vice President): *Sustainability Reporting* (ZOOM)

13:25 - 13:50

Filiz DEMİRÖZ (Head of The Association of Chartered Certified Accountants – (ACCA):

Migration to Sustainable Economies and Businesses: Green Finance Skills

13:50 - 14:00

Break

14:00 - 15:30

Parallel Sessions

Chair: Prof. Dr. F.N. Can Şimga MUĞAN

• *The Impact of Corporate Governance on Climate Change Performance*

Assoc. Prof. Dr. Bekir GEREKAN - Prof. Dr. Erdal YILMAZ - Dr. Emre BULUT

• *Does The Institutional Environment Affect Sustainability Reporting? Worldwide Evidence*

Assoc. Prof. Dr. Merve KILIÇ KARAMAHMUTOĞLU

• *Do Companies That Are More Socially Responsible Obtain More Support from Customers?*

Dr. Orhan AKIŞIK - Assoc. Prof. Dr. Graham GAL

• *Is Sustainability Profitable in The Energy Industry? An Empirical Study on The Companies in The BIST Electricity Index*

PhD Candidate Tolga TÜMER - Prof. Dr. A. R. Zafer SAYAR

Session 1
(Bilkent Otel
İstanbul Hall 1)



Chair: Prof. Dr. Çağnur BALSARI (Dokuz Eylül University)

**Session 2
(Bilkent Otel
İstanbul Hall 2)**

- ***Sustainable Development, in Light of The Green Sukuk Contribution***
Prof. Dr. Abouzaid BADR - PhD researcher, Balla Marouane (ZOOM)
- ***The Relationship Between ESG and Firm Performance in the Automotive Industry: A Panel Data Analysis***
Assoc. Prof. Dr. Burcu DİNÇERGÖK - Assoc. Prof. Dr. Burak PİRGAİP
- ***Research on Corporate Governance and ESG Reporting: A Bibliometric Analysis and a Literature Review using Web of Science Database***
Assoc. Prof. Dr. Oğuzhan BAHADIR - Prof. Dr. Volkan DEMİR - Res. Asst. Eylül ÖZDARAK
- ***ESG Sustainability Rating and its Impact on Corporate Financial Performance: A Study in The BIST Index***
Asst. Prof. Dr. Gökhan KILIÇ - Asst. Prof. Dr. Hakan ALIUSTA

15:30 - 15:45

Coffee Break

15.45 - 16:10

Ebru Dildar EDİN (Chair of the Board of Directors of Turkish Business Council for Sustainable Development): ***Climate Crisis and Green Transformation***

16:10 - 16:40

Prof. Dr. Charles H. CHO (York University):
Hijacking 'Sustainability' (Accounting): The Case of 'ESG' and the IFRS Foundation, ZOOM

16:40 - 17:00

Gülşah GÜNAY (Public Oversight Accounting and Auditing Standards Authority (KGK) Sustainability Department Head): ***Recent Developments in Sustainability Reporting and Assurance in Türkiye***

17:00 - 17:10

Break

17:10 - 18:20

Parallel Sessions

Chair: Prof. Dr. İrem NUHOĞLU (Boğaziçi University)

**Session 3
(Bilkent Otel
İstanbul Hall 1)**

- ***IFRS S2 Climate-Related Disclosures: A Research on BIST Cement Companies***
Assist. Prof. Dr. Tuba BORA KILINÇARSLAN
- ***Industry Specific Sustainability Reporting Issues***
Lecturer Alperen ÇIKIKÇI - Prof. Dr. Seçil SİGALI - Prof. Dr. Çağnur BALSARI
- ***Corporate Conscience in Preventing Risks Created: Internal Audit***
Prof. Dr. Deniz Umut DOĞAN - Prof. Dr. Ali HALICI - Asst. Prof. Dr. Burçak KIZILTAN
- ***Science-Based Targets in Environmental Reporting: Explanations from E7 Countries and Turkey***
Dr. Destan Halit AKBULUT - Hilal Merve ALAGÖZ

Chair: Prof. Dr. Fatih YILMAZ (İstanbul University)

**Session 4
(Bilkent Otel
İstanbul Hall 2)**

- ***Measurement of Corporate Sustainability Performance of BIST Sustainability 25 Index Companies Based on Entropy Weight and Topsis***
Dr. M. Çiğdem AKBAŞ - Assoc. Prof. Dr. Arif Engin ERGÜDEN - Prof. Dr. Can Tansel KAYA
- ***The Effect of CDP Score on Firm Performance***
Asst. Prof. Dr. Aysun ATAGAN ÇETİN
- ***The Ugly Truth Behind Shell PLC: Reaping Record Profit By Greenwashing***
Prof. Dr. Gülşah ATAĞAN - Dr. Gökçe Sinem ERBUĞA

18.35 - 18:50

Closing Remarks – Dr. Banu SULTANOĞLU (Bilkent University)



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