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Nota di contenuto	1. Enhancing Governance Through Accounting Reform: A Local Council Evidence -- 2. Accounting Ethics Education In Turkey: An Evaluation Within The Frame Of Opportunities And Challenges -- 3. Corporate Social Responsibility And Its Relations with Earnings Management According in Terms of Information Quality -- 4. Understanding Pro-

Environmental Behaviour of Accounting and Business Students: Development of a Conceptual Framework -- 5. Determinants Of Ethics Auditing: Structural Equation Model Approach -- 6. Corporate Social Responsibility and Classification Shifting between Operating and Non-Operating Expenses: Evidence from Turkey -- 7. Scoring of Sustainability Reports With GRI-G4 Economic, Environmental and Social Performance Indicators: A Research on the Companies Preparing Sustainability Report in Turkey -- 8. Towards A Mandatory Corporate Governance Regime: Empirical Evidence From Turkey -- 9. Transparency of Content Analysis Report of Audit Companies in Turkey -- 10. The Role of Investor Sentiment in Taiwan Stock Market -- 11. Analysis of Article Methodologies on Financial Statements' Transparency Between the Years 2000 - 2016 -- 12. Corporate Governance Attributes and Firm's Value -- 13. Measuring the quality of codes of conduct in Greek listed companies.

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#### Sommario/riassunto

This book discusses recent developments relating to ethical and sustainable issues in accounting & finance. Accounting is often seen as a technical discipline that records, classifies and reports financial transactions. However, since the financial information produced concerns all interest groups both within and outside the enterprise, accounting also has social characteristics and involves multi-faceted duties and responsibilities. As such, in addition to basic principles and accepted rules and standards in the field, this book focuses on the ethical aspects and fundamentals of this profession that accountants should also take into consideration, as this is the only way to build and preserve society's confidence in accounting and increase its social credibility. Kymet Tunca Çalyurt graduated from the Faculty of Business Administration and Economics, Marmara University, Istanbul Turkey. She also has Masters and Ph.D. degrees in Accounting and Finance from the Social Graduate School at Marmara University. She pursued her postdoc studies on "Accounting and Corporate Social Responsibility" with Prof. David Crowther at London Metropolitan University in 2003. Her research interests are in accounting, auditing, fraud, social responsibility, corporate governance, finance, business ethics with a special interest in NGOs, and aviation management. She has business experience as a management trainee at McDonald's, as a member of the finance staff at Singapore Airlines, and as an auditor at Horwath Auditing. She is external auditor and trainer at Consulta Auditing Company, INAA in Istanbul under the presidency Prof Dr. Emre Burckin.

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