

## EDİTÖR

Prof. Dr. İsmail BEKÇİ – Süleyman Demirel Üniversitesi

## EDİTÖR YARDIMCISI

Arş. Gör. Süleyman BAYRAKÇIOĞLU – Süleyman Demirel Üniversitesi

## YAYIN KURULU

Prof. Dr. Ahmet YATKIN	Fırat Üniversitesi
Prof. Dr. Bekir GÖVDERE	Süleyman Demirel Üniversitesi
Prof. Dr. Durmuş ACAR	Süleyman Demirel Üniversitesi
Prof. Dr. Ganite KURT	Ankara Hacı Bayram Veli Üniversitesi
Prof. Dr. Hüseyin DALĞAR	Burdur Mehmet Akif Ersoy Üniversitesi
Prof. Dr. İlker Hüseyin ÇARIKÇI	Süleyman Demirel Üniversitesi
Prof. Dr. Kürşat ÖZDAŞLI	Burdur Mehmet Akif Ersoy Üniversitesi
Prof. Dr. Mehmet Akif ÖNCÜ	Düzce Üniversitesi
Prof. Dr. Murat Ali DULUPCU	Süleyman Demirel Üniversitesi
Prof. Dr. Murat OKCU	Süleyman Demirel Üniversitesi
Prof. Dr. Nurhan PAPTAYA	Süleyman Demirel Üniversitesi
Prof. Dr. Rafet AKTAŞ	Ankara Yıldırım Beyazıt Üniversitesi
Prof. Dr. Recep GÜNEŞ	İnönü Üniversitesi
Prof. Dr. Şakir SAKARYA	Balıkesir Üniversitesi
Prof. Dr. Yakup ALTAN	Süleyman Demirel Üniversitesi
Prof. Dr. Zeki DOĞAN	Niğde Ömer Halisdemir Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Muharrem GÜRKAYNAK	Süleyman Demirel Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Nilüfer NEGİZ	Süleyman Demirel Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Vesile ÖMÜRBEK	Süleyman Demirel Üniversitesi

## DANIŞMA KURULU

Prof. Dr. Aykut BEDÜK	Selçuk Üniversitesi
Prof. Dr. Ali DERAN	Tarsus Üniversitesi
Prof. Dr. Çetin BEKTAŞ	Tokat Gaziosmanpaşa Üniversitesi
Prof. Dr. Erdinç ALTAY	İstanbul Üniversitesi
Prof. Dr. Fatih Coşkun ERTAŞ	Atatürk Üniversitesi
Prof. Dr. Fikret OTLU	İnönü Üniversitesi
Prof. Dr. Mehmet ÖZBİRECİKLİ	Hatay Mustafa Kemal Üniversitesi
Prof. Dr. Murat KAYALAR	Burdur Mehmet Akif Ersoy Üniversitesi
Prof. Dr. Nuri ÖMÜRBEK	Süleyman Demirel Üniversitesi
Prof. Dr. Osman BAYRİ	Süleyman Demirel Üniversitesi
Prof. Dr. Ömer Faruk İŞCAN	Atatürk Üniversitesi
Prof. Dr. Ömer TEKŞEN	Burdur Mehmet Akif Ersoy Üniversitesi
Prof. Dr. Ruziye COP	Bolu Abant İzzet Baysal Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Gürcan PAPATYA	Süleyman Demirel Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. İbrahim Halil EKŞİ	Gaziantep Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Korhan KARACAOĞLU	Nevşehir Hacı Bektaş Veli Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Neşe YALÇIN	Adana Alparslan Türkeş Bilim ve Teknoloji Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Suzan ÇOBAN	Nevşehir Hacı Bektaş Veli Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Süleyman Serdar KARACA	Tokat Gaziosmanpaşa Üniversitesi
Doç. Dr. / Assoc. Prof. Dr. Vedat ACAR	İzmir Bakırçay Üniversitesi

### İletişim Adresi / Contact Info

Uluslararası İşletme, Ekonomi ve Yönetim Perspektifleri Dergisi

<http://www.ijbemp.com>

[ijbemp@gmail.com](mailto:ijbemp@gmail.com)

+90 (0246) 2110598

## Aim & Scope

Business, Economics and Management Perspectives aims to provide a forum to widen and deepen discussion about all areas of Business, Economics and Management as well as being readable and accessible. It is interested in publishing rigorous research papers that provides sound theoretical and clear insights with future practical and actionable implications for the wellbeing of stakeholders of the society as a whole. As the title of the journal indicates, it calls for papers in any business, economics or management topic which challenges the traditional wisdom of the readers. The topics may include a wide range of research areas in Business, Economics and Management like Business Theories, Contemporary Research in Business, Entrepreneurship, Organizational Behavior, Finance, Corporate Governance, Investment, Insurance, Risk Management, Project Management, Financial Reporting, Accounting, Management Information Systems, Marketing, Advertising, Sales Management, Economical topics, Consumer Behavior, Human Resource Management, Total Quality Management, Strategic Management, Operations Management, Business Research Methods, Supply Chain Management, Engineering Management and any other area that can fall under the scope of Business, Economics and Management disciplines.

The journal attracts the attention of not only researchers and academicians but also academic institutes, Managers, Consultants, Directors, Trainers, HR Managers, Line Managers, Performance Managers, Operations Managers, Finance Managers, Chief Executive Officers and above all the students in Business, Economics and Management Disciplines.

## About the Journal

Business, Economics and Management Perspectives is a peer reviewed online international journal published semi-annually. Articles may be written in Turkish and English. Journal aims to publish articles contributing theoretically and empirically to the field. All articles submitted to the journal should not have been published or under consideration for publication elsewhere. Articles submitted are firstly taken into evaluation by editorial board in terms of their original contribution to the field, use of scientific expressions and compliance with writing rules. Provided that articles meet the preliminary evaluation requirements, they are sent to three anonymous referees. Names of both the referees and the author are kept confidential in this process. In line with the referee reports, editorial board decides whether to publish the article or not. Scientific responsibility for the articles belongs to the authors themselves. Published articles could be cited in other publications provided that full reference is given. After publication, the copyrights of the articles belong to the Business, Economics and Management Perspectives. No copyright fee is paid to the authors. Articles published in this journal cannot be published elsewhere and/or copied without the consent of the Business, Economics and Management Perspectives.

## İndeksler / Indexes

Uluslararası İşletme, Ekonomi ve Yönetim Perspektifleri Dergisi aşağıdaki veri tabanları/bibliyografya/indeksler tarafından taranmaktadır:

International Journal of Business, Economics and Management Perspectives are indexed in the following data bases/bibliographies/indices:



Türk Eğitim İndeksi (2016)



Scientific Indexing Services (SIS) (2016)



Eurasian Scientific Journal Index (2016)



Academic Resource Index (ResearchBib) (2016)



Sosyal Bilimler Atıf Dizini (SOBIAD) (2019)



Directory of Research Journals Indexing (2019)

## İÇİNDEKİLER

**Ayşen KONUŞKAN, Turan KOCABIYIK (1-19)**

ALTIN, PETROL, DÖVİZ VE BORSA ENDEKSİ ARASINDAKİ İLİŞKİNİN  
NEDENSELLİK ANALİZİ İLE KEŞFİ: TÜRKİYE ÖRNEĞİ

**Berna DOĞAN, Ahmet ŞİT, Bilge TOPAL (20-27)**

FAALİYET ORANLARININ FİRMALARIN FİNANSAL PERFORMANSLARI  
ÜZERİNE ETKİSİ: BIST GIDA ENDEKSİ ÜZERİNE BİR UYGULAMA

**Mehmet POLAT (28-39)**

EXPO VE TÜRKİYE

**Türker TEKER, Vesile ÖMÜRBEK (40-62)**

DÖVİZ KURLARINDA VE FAİZ ORANLARINDA MEYDANA GELEN  
DEĞİŞİMLERİN ENFLASYONA OLAN ETKİSİ: TÜRKİYE ÖRNEĞİ

**Necati ALTEMUR, Mustafa ÇEVİK, Süleyman Serdar KARACA (63-73)**

BİST 30 ENDEKSİNDE İŞLEM GÖREN TİCARİ BANKALARIN TOPSIS YÖNTEMİ İLE  
FİNANSAL PERFORMANS ANALİZİ

**Seda ERDOĞAN, Mihriban COŞKUN ARSLAN (74-89)**

EĞİTİM SEKTÖRÜ MUHASEBE UYGULAMA SÜREÇLERİ: ÖZEL OKUL ÖRNEĞİ