

## Prof. BANU TARHAN MENĐİ

### Personal Information

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### Biography

I have been graduated from İstanbul University, Economics(English) in 1998. I have been working in Marmara University for 19 years. I obtained my PhD and MS in Accounting and Finance at the same institution. My PhD dissertation was about white collar criminality; my master's thesis was about the materiality concept in financial auditing.

I have written two books, one of them is about fraudulent financial reporting, the other is about corporate sustainability and internal auditing. Most of my papers are published in local and international journals. I have thought courses on financial auditing, operational auditing and fraud auditing for both undergraduate and graduate level programs.

In the last several years, I have received several qualifications on the subject such as CIA, CFE, CGAP, CCSA and CRMA.

### Education Information

Doctorate, Marmara University, Institute of Social Sciences, Department of Business Administration, Turkey 2002 - 2009

Postgraduate, Marmara University, Institute of Social Sciences, Muhasebe Finansman (YI), Turkey 2000 - 2002

Undergraduate, İstanbul University, Turkey 1994 - 1998

### Foreign Languages

English, C1 Advanced

### Certificates, Courses and Trainings

Vocational Training, COSO Enterprise Risk Management Certificate , The Institute of Internal Auditors, 2019

Vocational Training, COSO Internal Control Certificate, The Institute of Internal Auditors, 2019

### Dissertations

Doctorate, Beyaz Yaka Suçları ve bir Uygulama, Marmara Üniversitesi, Sosyal Bilimler Enstitüsü, Muhasebe Finansman (Dr), 2009

Postgraduate, Denetimin Planlanması ve Değerlendirilmesi Sürecinde Önemlilik ve Bir Uygulama, Marmara Üniversitesi, Sosyal Bilimler Enstitüsü, Muhasebe Finansman (YI), 2002

## Research Areas

Accounting and Control

## Academic Titles / Tasks

Associate Professor, Marmara University, Faculty of Business Administration, 2014 - Continues

Research Assistant, Marmara University, Faculty of Business Administration, 2000 - 2014

## Courses

Hata ve Hile Denetimi, Doctorate, 2018 - 2019, 2019 - 2020

Applications on Financial Auditing, Undergraduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019, 2019 - 2020

Internal Auditing, Doctorate, 2018 - 2019, 2019 - 2020

Seminer, Postgraduate, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019

Financial Auditing, Undergraduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019, 2019 - 2020

Operational Auditing, Postgraduate, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019, 2019 - 2020

Applications on Financial Auditing, Undergraduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019

Operational Auditing, Postgraduate, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019

Financial Auditing, Undergraduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019

Türkiye Finansal Raporlama Standartları, Undergraduate, 2016 - 2017, 2017 - 2018

Accounting Information Systems, Undergraduate, 2012 - 2013, 2013 - 2014, 2014 - 2015

## Advising Theses

Tarhan Mengi B., BAĞIMSIZ DENETİM SÜRECİNİN İŞLETMENİN SÜREKLİLİĞİNE ETKİSİ VE BİR UYGULAMA, Postgraduate, S.SIRANETZİ(Student), 2020

Tarhan Mengi B., İç Denetçilerin Due Diligence Sürecindeki Görev ve Sorumlulukları ve Bir Uygulama, Postgraduate, K.SULEYMANOVA(Student), 2020

Tarhan Mengi B., Bilgisayar destekli denetim teknikleri ile veri analizi ve muhasebe verilerinde uygulama örneği, Postgraduate, S.AYHAN(Student), 2019

Tarhan Mengi B., 6698 Sayılı Kişisel Verilerin Korunması Kanunu Çerçevesinde İç Denetçilerin Rollerini Üzerine Bir Uygulama, Postgraduate, B.AYRANCI(Student), 2019

Tarhan Mengi B., ETİK LİDERLİK VE ETİK İKLİMİN İÇ DENETÇİLERİN PERFORMANSINA ETKİSİ VE BİR ARAŞTIRMA, Postgraduate, B.YASAN(Student), 2019

Tarhan Mengi B., KÜLTÜRÜN İÇ DENETÇİ VE İÇ DENETİM ÜZERİNE ETKİSİ VE TÜRKİYE'DE İÇ DENETÇİLER ÜZERİNE BİR ARAŞTIRMA, Postgraduate, M.KUZUCU(Student), 2019

Tarhan Mengi B., SAT VE GERİ KİRALA SÖZLEŞMELERİNDE MUHASEBE VE DENETİM SÜREÇLERİ VE BİR ÖRNEK UYGULAMA, Postgraduate, M.ARSLAN(Student), 2019

TARHAN MENGİ B., Kültürün iç denetçi ve iç denetim üzerine etkisi ve Türkiye'de iç denetçiler üzerine bir araştırma, Postgraduate, M.Kuzucu(Student), 2019

Tarhan Mengi B., Sosyal medya risklerinin yönetilmesinde iç denetimin rolü ve medya sektöründe bir araştırma, Postgraduate, E.KAYA(Student), 2018

TARHAN MENGİ B., Personel ve ücret döngüsünde meydana gelebilecek yanlışlıklar ve ortaya çıkarılması, Postgraduate, İ.HALİL(Student), 2018

Tarhan Mengi B., Türkiye'de sağlık sektöründe meydana gelebilecek hata ve hilelerin önlenmesine yönelik kontroller ve bir uygulama, Postgraduate, B.ERDOĞAN(Student), 2017

Tarhan Mengi B., Uluslararası İç Denetim Standartları çerçevesi'nde yapılan iç denetim faaliyeti ve kurumsal sürdürülebilirlik ilişkisi: BİST sürdürülebilirlik endeksi'ne tabi şirketlerde anket çalışması, Postgraduate, B.ÖZGÜL(Student), 2016

TARHAN MENGİ B., Uluslararası iç denetim standartları çerçevesi'nde yapılan iç denetim faaliyeti ve kurumsal sürdürülebilirlik ilişkisi: BIST sürdürülebilirlik endeksi'ne tabi şirketlerde anket çalışması, Postgraduate, B.Özgül(Student), 2016

## Designed Lessons

Tarhan Mengi B., Internal Auditing, Doctorate, 2018 - 2019

## Articles Published in Other Journals

- I. **The Role of the Internal Auditor in Change Management**  
Tarhan Mengi B., Doğan S., Ayrancı B.  
Muhasebe ve Denetime Bakış, no.61, pp.147-161, 2020 (Refereed Journals of Other Institutions)
- II. **Continuous Audit In Internal Audit Activities: Use Of Analytical Review Procedures**  
Tarhan Mengi B., Doğan S., Turğay İ.  
DENETİŞİM - Kamu İç Denetçiler Derneği Dergisi, no.21, pp.5-26, 2020 (Other Refereed National Journals)
- III. **INFLUENCE OF CULTURE ON INTERNAL AUDITOR AND INTERNAL AUDIT: A STUDY ON INTERNAL AUDITORS IN TURKEY**  
Kuzucu M., Doğan S., Tarhan Mengi B.  
TİDEACADEMIA, vol.2, no.1, pp.33-70, 2020 (Other Refereed National Journals)
- IV. **Design of Purchasing and Payment Cycle Through ERP System in a Retail Business**  
Rauf M., Doğan S., Tarhan Mengi B.  
MUHASEBE FİNANSMAN DERGİSİ (MUFAD), no.87, pp.65-88, 2020 (Refereed Journals of Other Institutions)
- V. **THE SURVEY ON EXAMINATION OF EMPLOYEE FRAUD IN TERMS OF GROUP DYNAMICS**  
Tarhan Mengi B., Doğan S., Tahmaz P.  
MUHASEBE VE DENETİME BAKIŞ, no.59, pp.75-94, 2020 (Refereed Journals of Other Institutions)
- VI. **THE EFFECT OF ETHICAL LEADERSHIP AND ETHICAL CLIMATE ON PERFORMANCE OF INTERNAL AUDITORS AND A RESEARCH**  
Tarhan Mengi B., Doğan S., Yasan B.  
TİDE ACADEMIA, vol.1, no.2, pp.249-280, 2019 (Other Refereed National Journals)
- VII. **STOK YÖNETİMİNDE ERP'NİN HİLEYİ ÖNLEMeye YÖNELİK KULLANILMASI VE BİR UYGULAMA**  
Arabacı S., Akdemir Ç., Doğan S., Tarhan Mengi B.  
Finans Ekonomi ve Sosyal Araştırmalar Dergisi, vol.4, no.3, pp.444-452, 2019 (Refereed Journals of Other Institutions)
- VIII. **Sosyal Medya Risklerinin Yönetilmesinde İç Denetimin Rolü**  
Kaya E., Tarhan Mengi B.  
Muhasebe ve Finansman Dergisi, no.82, pp.97-110, 2019 (Refereed Journals of Other Institutions)
- IX. **CONTROLS ON THE PREVENTİON OF MISTAKES AND FRAUD AND AN APPLICATION ON THE HEALTH SECTOR**  
Erdoğan B., Tarhan Mengi B.  
Giresun Üniversitesi İktisadi ve İdari Bilimler Dergisi, vol.4, pp.85-106, 2018 (International Refereed University Journal)

- X. **Business Blindness and a Reliable Consultant "Internal Auditing" As a Solution Proposal**  
Tarhan Mengi B., Özgül B.  
Muhasebe ve Denetime Bakış, no.54, pp.125-138, 2018 (Refereed Journals of Other Institutions)
- XI. **Usage Of Biometric Identity Systems For Preventing Healthcare Fraud**  
Tarhan Mengi B.  
MUHASEBE VE FİNANSMAN DERGİSİ, no.60, pp.39-50, 2013 (Refereed Journals of Other Institutions)
- XII. **Use of Body Language in the Detection and Inquiry Processes of Fraudulent Activities**  
Tarhan Mengi B.  
MALİ ÇÖZÜM, no.117, pp.41-55, 2013 (Refereed Journals of Other Institutions)
- XIII. **Agency Theory and the Role of Auditing**  
Tarhan Mengi B.  
WORLD OF ACCOUNTING SCIENCE, vol.15, no.1, pp.97-108, 2013 (Refereed Journals of Other Institutions)
- XIV. **Vendor Fraud**  
Tarhan Mengi B.  
MUHASEBE VE DENETİME BAKIŞ, no.39, pp.125-140, 2013 (Refereed Journals of Other Institutions)
- XV. **Investment Fraud**  
Tarhan Mengi B., Yılmaz Türkmen S.  
Öneri, vol.10, no.39, pp.31-39, 2013 (International Refereed University Journal)
- XVI. **Araç Sigortası Hileleri ve Bu Hilelere Yönelik Önlemler**  
TARHAN MENGİ B.  
Journal of Financial Researches and Studies, vol.4, no.8, pp.71-86, 2013 (Refereed Journals of Other Institutions)
- XVII. **CONSIDERING THE CAPABILITY CONCEPT IN FRAUD AUDITING-THE FRAUD DIAMOND**  
Tarhan Mengi B.  
MALİ ÇÖZÜM, no.114, pp.113-128, 2012 (Refereed Journals of Other Institutions)

## **Books & Book Chapters**

- I. **KURUMSAL SÜRDÜRÜLEBİLİRLİK VE GÜVENCESİ İÇ DENETİM BİST SÜRDÜRÜLEBİLİRLİK ENDEKSİNE TABİ ŞİRKETLERDE ANKET ÇALIŞMASI**  
Özgül B., Tarhan Mengi B.  
Beta Basım Yayım Dağıtım, İstanbul, 2016
- II. **Hileli Finansal Raporlama**  
Tarhan Mengi B.  
Beta Basım Yayım Dağıtım, İstanbul, 2013

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

- I. **Restoran İşletmelerinde Yiyecek İçecek Maliyetlerinin Denetimi ve Bir Uygulama**  
Doğan S., Tarhan Mengi B., Keskiner N.  
T.C. Trakya Üniversitesi 4th International Trakya Accounting Finance Auditing Conference, Edirne, Turkey, 21 - 22 November 2019, pp.265-280
- II. **AN INTERNAL AUDIT METHODOLOGY WITHIN THE FRAMEWORK OF THE PROTECTION OF PERSONAL DATA NO.6698**  
Doğan S., Tarhan Mengi B., Ayrancı B.  
Uluslararası Ekonomi Araştırmaları ve Finansal Piyasalar Kongresi, Gaziantep, Turkey, 7 - 09 November 2019, pp.142-164
- III. **Occupational Fraud in Small Businesses**  
Tarhan Mengi B.  
EBES 10th Conference, İstanbul, Turkey, 23 - 25 May 2013, pp.1-10

## **Memberships / Tasks in Scientific Organizations**

USİUD, Member, 2020 - Continues

Türkiye İç Denetim Enstitüsü, Member, 2012 - Continues, Turkey

The Institute of Internal Auditors, Member, 2012 - Continues, United States Of America

Association of Certified Fraud Examiners, Member, 2010 - Continues, United States Of America

## **Edit Congress and Symposium Activities**

23.Finans Sempozyumu, Working Group, Antalya, Turkey, 2019

Türkiye İç Denetim Kongresi, Working Group, İstanbul, Turkey, 2018

TÜRKİYE MUHASEBE EĞİTİMİ SEMPOZYUMU, Working Group, Antalya, Turkey, 2018

Türkiye İç Denetim Kongresi, Working Group, İstanbul, Turkey, 2017

TİDE AKADEMİK FORUM, Working Group, İstanbul, Turkey, 2016

EBES, Panelists, İstanbul, Turkey, 2013

TİDE AKADEMİK FORUM, Working Group, İstanbul, Turkey, 2012

DÜNYA MUHASEBE KONGRESİ, Working Group, İstanbul, Turkey, 2006

TÜRKİYE MUHASEBE EĞİTİMİ SEMPOZYUMU, Working Group, Antalya, Turkey, 2003

Working Group, Muğla, Turkey, 2002

TÜRKİYE MUHASEBE EĞİTİMİ SEMPOZYUMU, Working Group, Antalya, Turkey, 2001

## **Awards**

Tarhan Mengi B., CRMA - Certification in Risk Management Assurance, The Institute Of Internal Auditors (Iia), February 2018

Tarhan Mengi B., CFE - Certified Fraud Examiner, Association Of Certified Examiners (Acfe), February 2018

Tarhan Mengi B., CGAP - Certified Government Auditing Professional, The Institute Of Internal Auditors, December 2017

Tarhan Mengi B., CIA - Certified Internal Auditor , The Institute Of Internal Auditors (Iia), October 2017

Tarhan Mengi B., CCSA - Certification in Control Self-Assesment , The Institute Of Internal Auditors (Iia), May 2017

## **Non Academic Experience**

Club, Marmara University, Business Administration