

## **Personal Information**

**Birthyear:** 1976

**Place of birth:** İstanbul

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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

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

Under Graduate, 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

Vocational Training, CRMA-Certification in Risk Management Assurance, The Institute of Internal Auditors, 2018  
Vocational Training, CFE-Certified Fraud Examiner, Association of Certified Fraud Examiners, 2018  
Vocational Training, CGAP- Certified Government Auditing Professional , The Institute of Internal Auditors, 2017  
Vocational Training, CIA-Certified Internal Auditor, The Institute of Internal Auditors, 2017  
Vocational Training, CCSA- Certification in Control Self-Assesment, The Institute of Internal Auditors, 2017

## **Dissertations**

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

## **Professional Experience**

DENETİM KULÜBÜ BAŞKAN YRD., Marmara University, Faculty of Business Administration, Business Administration, 2012 - 2014

## **Courses**

Seminer, Post Graduate, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019  
Applications on Financial Auditing, Under Graduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019  
Internal Auditing, Doctorate, 2018 - 2019  
Applications on Financial Auditing, Under Graduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019  
Financial Auditing, Under Graduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019  
Operational Auditing, Post Graduate, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019  
Operational Auditing, Post Graduate, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019  
Financial Auditing, Under Graduate, 2012 - 2013, 2013 - 2014, 2014 - 2015, 2015 - 2016, 2016 - 2017, 2017 - 2018, 2018 - 2019  
Türkiye Finansal Raporlama Standartları, Under Graduate, 2016 - 2017, 2017 - 2018  
Accounting Information Systems, Under Graduate, 2012 - 2013, 2013 - 2014, 2014 - 2015

## **Advising Theses**

Tarhan Mengi B., ETİK LİDERLİK VE ETİK İKLİMİN İÇ DENETÇİLERİN PERFORMANSINA ETKİSİ VE BİR ARAŞTIRMA, Post Graduate, B.YASAN(Student), 2019  
Tarhan Mengi B., 6698 Sayılı Kişisel Verilerin Korunması Kanunu Çerçevesinde İç Denetçilerin Rollerini Üzerine Bir

Uygulama, Post Graduate, B.AYRANCI(Student), 2019

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

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

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

TARHAN MENĞİ B., Personel ve ücret döngüsünde meydana gelebilecek yanlışlıklar ve ortaya çıkarılması, Post Graduate, İ.HALİL(Student), 2018

Tarhan Mengi B., Türkiye'de sağlık sektöründe meydana gelebilecek hata ve hilelerin önlenmesine yönelik kontroller ve bir uygulama, Post Graduate, 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, Post Graduate, B.ÖZGÜL(Student), 2016

## Jury Memberships

Post Graduate, Post Graduate, Marmara Üniversitesi, September, 2019

Post Graduate, Post Graduate, İstanbul Ticaret Üniversitesi, September, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, September, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, August, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, August, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, August, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, August, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, August, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, August, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, July, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, July, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, July, 2019

Post Graduate, Post Graduate, İstanbul Ticaret Üniversitesi, July, 2019

Doctoral Examination, Doctoral Examination, İstanbul Üniversitesi, June, 2019

Doctoral Examination, Doctoral Examination, İstanbul Üniversitesi, June, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, April, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, April, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, April, 2019

Post Graduate, Post Graduate, Marmara Üniversitesi, April, 2019

Doctoral Examination, Doctoral Examination, Marmara Üniversitesi, December, 2018

Post Graduate, Post Graduate, İstanbul Okan Üniversitesi, September, 2018

Post Graduate, Post Graduate, İstanbul Okan Üniversitesi, September, 2018

Post Graduate, Post Graduate, İstanbul Okan Üniversitesi, September, 2018

Post Graduate, Post Graduate, Marmara Üniversitesi, June, 2018

Post Graduate, Post Graduate, Marmara Üniversitesi, June, 2018

Post Graduate, Post Graduate, İstanbul Okan Üniversitesi, May, 2018

Doctoral Examination, Doctoral Examination, Marmara Üniversitesi, May, 2018

Post Graduate, Post Graduate, İstanbul Okan Üniversitesi, February, 2018

Post Graduate, Post Graduate, Marmara Üniversitesi, February, 2018

Doctorate, Doctorate, İstanbul Üniversitesi, January, 2018

Post Graduate, Post Graduate, Marmara Üniversitesi, June, 2017

Post Graduate, Post Graduate, Marmara Üniversitesi, June, 2017

Post Graduate, Post Graduate, Marmara Üniversitesi, June, 2017

PhD Thesis Monitoring Committee Member, PhD Thesis Monitoring Committee Member, Marmara Üniversitesi, January, 2017

Doctoral Examination, Doctoral Examination, Marmara Üniversitesi, October, 2016

Doctoral Examination, Doctoral Examination, Marmara Üniversitesi, September, 2016  
Post Graduate, Post Graduate, Marmara Üniversitesi, August, 2016  
Doctorate, Doctorate, Marmara Üniversitesi, July, 2016  
Post Graduate, Post Graduate, Marmara Üniversitesi, June, 2016  
Post Graduate, Post Graduate, İstanbul Okan Üniversitesi, December, 2015  
Doctorate, Doctorate, Marmara Üniversitesi, June, 2015  
Post Graduate, Post Graduate, Marmara Üniversitesi, June, 2015  
Post Graduate, Post Graduate, İstanbul Okan Üniversitesi, June, 2015  
Post Graduate, Post Graduate, Marmara Üniversitesi, January, 2015

## Designed Lessons

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

## Articles Published in Other Journals

- **The Survey on Examination of Employee Fraud in Terms of Group Dynamics**  
Tarhan Mengi B., Doğan S., Tahmaz P.  
MUHASEBE VE DENETİME BAKIŞ, pp.75-94, 2020 (Refereed Journals of Other Institutions)
- **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, pp.249-280, 2019 (Other Refereed National Journals)
- **THE ROLE OF ERP SYSTEM TO PREVENT FRAUD IN STOCK MANAGEMENT AND AN APPLICATION**  
Tarhan Mengi B.  
Finans Ekonomi ve Sosyal Araştırmalar Dergisi , vol.4, pp.444-458, 2019 (International Refereed University Journal)
- **Sosyal Medya Risklerinin Yönetilmesinde İç Denetimin Rolü**  
Kaya E., Tarhan Mengi B.  
Muhasebe ve Finansman Dergisi, pp.97-110, 2019 (Refereed Journals of Other Institutions)
- **HATA VE HİLELERİN ÖNLENMESİNE YÖNELİK KONTROLLER VE SAĞLIK SEKTÖRÜ ÜZERİNE BİR UYGULAMA**  
Erdoğan B., Tarhan Mengi B.  
Giresun Üniversitesi İktisadi ve İdari Bilimler Dergisi, vol.4, pp.85-106, 2018 (Refereed Journals of Other Institutions)
- **Business Blindness and a Reliable Consultant "Internal Auditing" As a Solution Proposal**  
Tarhan Mengi B., Özgül B.  
Muhasebe ve Denetim Bakış, pp.125-138, 2018 (Refereed Journals of Other Institutions)
- **Usage Of Biometric Identity Systems For Preventing Healthcare Fraud**  
Tarhan Mengi B.  
MUHASEBE VE FİNANSMAN DERGİSİ, pp.39-50, 2013 (Refereed Journals of Other Institutions)
- **Use of Body Language in the Detection and Inquiry Processes of Fraudulent Activities**  
Tarhan Mengi B.  
MALİ ÇÖZÜM, pp.41-55, 2013 (Refereed Journals of Other Institutions)
- **Agency Theory and the Role of Auditing**  
Tarhan Mengi B.  
WORLD OF ACCOUNTING SCIENCE, vol.15, pp.97-108, 2013 (Refereed Journals of Other Institutions)
- **Vendor Fraud**  
Tarhan Mengi B.  
MUHASEBE VE DENETİME BAKIŞ, pp.125-140, 2013 (Refereed Journals of Other Institutions)
- **Auto Insurance Fraud and Measures of Prevention**  
Tarhan Mengi B.  
Finansal Araştırmalar Ve Çalışmalar Dergisi , vol.4, pp.71-86, 2013 (International Refereed University Journal)

- **Investment Fraud**

Tarhan Mengi B., Yılmaz Türkmen S.

Öneri, vol.10, pp.31-39, 2013 (International Refereed University Journal)

- **CONSIDERING THE CAPABILITY CONCEPT IN FRAUD AUDITING-THE FRAUD DIAMOND**

Tarhan Mengi B.

MALİ ÇÖZÜM, pp.113-128, 2012 (Refereed Journals of Other Institutions)

## **Book & Book Chapters**

- **KURUMSAL SÜRDÜRÜLEBİLİRLİK VE GÜVENCESİ İÇ DENETİM BİST SÜRDÜRÜLEBİLİRLİK ENDEKSİNE TABİ ŞİRKETLERDE ANKET ÇALIŞMASI**

Özgül B., Tarhan Mengi B.

Beta Basım Yayım Dağıtım, İstanbul, 2016

- **Hileli Finansal Raporlama**

Tarhan Mengi B.

Beta Basım Yayım Dağıtım, İstanbul, 2013

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

- **Restoran İşletmelerinde Yiyecek İçecek Faaliyetlerinin Denetimi ve Bir Uygulama**

Keskiner N., Tarhan Mengi B., Doğan S.

T.C. Trakya Üniversitesi 4th International Trakya Accounting Finance Auditing Conference, Edirne, Turkey, 20 - 22 Kasım 2019

- **6698 SAYILI KİŞİSEL VERİLERİN KORUNMASI KANUNU ÇERÇEVESİNDE BİR İÇ DENETİM METODOLOJİSİ**

Tarhan Mengi B., Ayrancı B., Doğan S.

Uluslararası Ekonomi Araştırmaları ve Finansal Piyasalar Kongresi', Gaziantep, Turkey, 7 - 09 Kasım 2019, pp.142-163

- **Occupational Fraud in Small Businesses**

Tarhan Mengi B.

EBES 10th Conference, İstanbul, Turkey, 23 - 25 Mayıs 2013, pp.1-10

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

USİUD, Member, 2020 - Continues

Türkiye İç Denetim Enstitüsü, Associate Member, 2012 - Continues

The Institute of Internal Auditors, Associate Member, 2012 - Continues

Association of Certified Fraud Examiners, Associate Member, 2010 - Continues

## **Scientific Refereeing**

VERGİ SORUNLARI DERGİSİ, National Scientific Refreed Journal, March 2020

MUHASEBE ENSTİTÜSÜ DERGİSİ, Other Indexed Journal, June 2019

FİNANS EKONOMİ VE SOSYAL ARAŞTIRMALAR DERGİSİ, Other Indexed Journal, June 2018

JOURNAL OF ACCOUNTING FINANCE AND AUDITING STUDIES, Other Indexed Journal, May 2016

ÖNERİ, Other Indexed Journal, April 2016

JOURNAL OF ACCOUNTING FINANCE AND AUDITING STUDIES, Other Indexed Journal, January 2016

JOURNAL OF ACCOUNTING, FINANCE AND AUDITING STUDIES, Other Indexed Journal, May 2015

JOURNAL OF ACCOUNTING FINANCE AND AUDITING STUDIES, Other Indexed Journal, April 2015

ÖNERİ, Other Indexed Journal, May 2014

## **Invited 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