VOLUME 1 | ISSUE 1 | OCTOBER 2026

e-ISSN 3150-0811

CAP

CONTEMPORARY ACCOUNTING PERSPECTIVES



AN INTERNATIONAL PEER-REVIEWED JOURNAL

journalcap.org | editor@journalcap.org

VOLUME 1 • ISSUE 1 • OCTOBER 2026

International, peer-reviewed, open-access journal published biannually in English.

Scope • Accounting, auditing, assurance, finance, taxation, sustainability, governance and digital transformation.

Publisher • Assurance Services Association (GHD)

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e-ISSN: 3150-0811

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Foreword

It is a pleasure to introduce the inaugural issue of Contemporary Accounting Perspectives (CAP), an open-access, peer-reviewed journal published by the Assurance Services Association (GHD). Volume 1, Issue 1 appears in September 2026 at a time when accounting, auditing, finance, taxation, and corporate reporting are being reshaped by digital technologies, sustainability requirements, and evolving governance practices. CAP provides an international forum for rigorous and interdisciplinary research on these developments and for scholarship that strengthens the relationship between academic inquiry and professional practice.

This issue brings together five studies addressing current questions in accounting and related fields. The contributions examine the acceptance of e-ledger applications among accounting professionals; compare the financial performance of participation banks in Türkiye and Islamic banks in GCC countries using a multi-criteria decision-making method; review the integration of data analytics and information technologies into graduate accounting education; analyze challenges in the implementation of Turkish Accounting and Financial Reporting Standards; and develop a theory-grounded approach to assessing greenwashing risk through disclosure quality. Together, these articles reflect the journal's commitment to methodologically sound research on contemporary issues. I thank the authors for entrusting their work to CAP.

Launching an academic journal depends on careful collaboration. I am grateful to the associate editors, editorial advisory board members, and independent reviewers whose expertise and diligent work have helped establish the journal's editorial and peer-review standards.

Our aim is to develop Contemporary Accounting Perspectives as a reliable venue for national and international scholarship. We will pursue this aim through transparent editorial procedures, rigorous peer review, responsible research and publication ethics, and openness to diverse methods and perspectives. I hope this inaugural issue will be useful to researchers, educators, practitioners, and students.

Assoc. Prof. Dr. Özkan Sarısoy
Editor-in-Chief

October 2026
Tekirdağ, Türkiye

Publisher's Message

The Assurance Services Association (GHD) is pleased to introduce Contemporary Accounting Perspectives (CAP), an open-access, peer-reviewed journal dedicated to the production and dissemination of high-quality research in accounting, auditing, finance, and sustainability. The journal has been established to support scholarly exchange and to strengthen dialogue between academic research and professional practice.

GHD and the Accounting Audit Employees Platform (MUDEP) work together to support the professional development and academic engagement of accounting scholars in Türkiye. Founded in 2016 as a legally recognized non-governmental organization, GHD brings academics and professionals together around shared educational and professional objectives. MUDEP, established as a voluntary platform in 2021, has developed into an inclusive academic network comprising more than 595 academics as of September 2026. This collaboration helps identify current technological, pedagogical, and standards-related needs and supports the development of responsive educational and scholarly activities.

Webinars, technical workshops, field visits, and participatory Accounting Search Conferences (MAK), organized jointly by GHD and MUDEP, create opportunities for knowledge exchange, professional dialogue, and collegial mentoring. One of the objectives of these activities is to develop accumulated knowledge into durable scholarly outputs, including books and articles, that can contribute to the literature.

In this context, Contemporary Accounting Perspectives provides a platform for preserving and disseminating research and practice-based insights through transparent editorial processes and independent peer review. The journal seeks to connect theory and practice, support both established and early-career researchers, and encourage work addressing current structural, technological, and pedagogical challenges. Although CAP has emerged from the collaborative environment created by GHD and MUDEP, its editorial decisions are governed by academic merit, publication ethics, and independent evaluation.

I sincerely thank the Editor-in-Chief, the editorial team, and the reviewers whose work made this inaugural issue possible. I also thank the authors who contributed their research and the academic community that has supported the journal's development. I hope CAP will make a sustained contribution to both academic scholarship and professional practice.

Prof. Dr. Ganite Kurt
President, Assurance Services
Association (GHD) and MUDEP Platform

October 2026
Ankara, Türkiye