

SEDAT ERDOGAN

Assistant Professor

The University of Texas Rio Grande Valley
The Robert C. Vackar College of Business and
Entrepreneurship
School of Accountancy
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EDUCATION

University of Texas at El Paso, El Paso, TX
Ph.D. in Business Administration: Accounting, 2023

Bulent Ecevit University, Zonguldak, Turkiye
Ph.D. in Business Administration: Auditing, 2013

University of Arkansas, Fayetteville, AR
Master of Accountancy, 2012

Karadeniz Technical University, Trabzon, Turkiye
BA: Business Administration, 2004
BA: International Relations (Double Major), 2004

ACADEMIC EXPERIENCE

Abdullah Gul University, Kayseri, Turkiye
Assistant Professor, 2018-2019

Kansas University, Lawrence, KS
Visiting Scholar, 2014

Sirnak University, Sirnak, Turkiye
Assistant Professor, 2013-2018

RESEARCH INTERESTS

Corporate Financial Disclosures, Earnings/Revenue Attributes, Ethics

DISSERTATION

First Essay: Ethics-Related Cheap Talk in 10-Ks

- Committee: David M. Folsom (chair), Giorgio Gotti, Erik Devos, Adam Esplin
- Dissertation was successfully defended on April 13, 2023.
- Proposal was successfully defended on April 14, 2022.
- Proposal presented at 2022 AAA/Deloitte/J. Michael Cook Doctoral Consortium.

MAJOR PUBLICATIONS IN REFEREED JOURNALS

- Erdogan, D. Coskun and Sedat Erdogan. 2018. The Measurement of Financial Literacy and The Effect of Financial Education on Financial Literacy Level: Sirmak University Sample. *INJOSOS Al-Farabi, International Journal On Social Sciences*. Vol.2, No.1, pp. 138-159.
- Erdogan, Sedat ve Dilek C. Erdogan. 2017. The Effect of Corporate Governance Scores on Firms' Financial Performance: Evidence on BIST100 Index. *Papers on Social Sciences*. 2017/12. pp. 33-44.
- Erdogan, Sedat, Bilal Solak, and Dilek Coskun Erdogan. 2016. The Topical and the Methodological Classification of the Accounting Ph.D. Theses in Turkey: Period of 2005-2015. *The World of Accounting Science*, Vol. 18, No. 3, pp. 691-710.
- Erdogan, Sedat, Bilal Solak, and Seckin Gonen. 2016. Perspectives of Accounting Professionals: Towards A Research on Earnings Management Practices of SMEs in Turkey. *The Journal of Accounting and Finance*, No.71, pp. 49-66.
- Solak, Bilal, Sedat Erdogan. 2016. A Field Study of Topical and Methodological University Classification of Ph.D. Theses Prepared in Turkey In The Period of 2000-2015. *Accounting and Taxation Studies (JATS)*, Vol. 9, No. 3, pp. 257-279.
- Solak, Bilal, Sedat Erdogan, and Seckin Gönen. 2016. The Ethical Assessments of Professional Accounting Practitioners to Earnings Management Practices in Turkey. *Ege Academic Review*, Vol.14, No. 4, pp. 687-707.
- Erdogan, Sedat and Bilal Solak. 2016. An Empirical Study of Transparency Reports and The Auditing Sector in Turkey. *Journal of the Faculty of Economics and Administrative Sciences*, Vol.6, No. 2, pp. 175-196.
- Erdogan, Sedat. 2016. Negligence Responsibilities of Independent Auditors to Third Parties, *Financial Analysis*. No.133, pp. 57-79. (8) 9.
- Erdogan, Sedat, and Nilgun Kutay. 2016. The Effect of Audit Firm Characteristics on Audit Revenue. *International Journal of Management Economics and Business*. Vol.12, No. 27, pp. 83-104.
- Erdogan, Sedat. 2015. The Audit Dimensions of Financial Scandals, *Financial Analysis*, No. 128, pp. 15-32.
- Kose, Yasemin and Sedat Erdogan. 2015. An Examination of the Audit Expectation Gap Existence in Turkey, *The Journal of Accounting and Finance*, No.67, pp. 193-214.
- Erdogan, Sedat. 2015. The Natural/Inherent Limitations of Auditing Profession, *Papers On Social Sciences*, No. 5, pp. 1-15.
- Cevik, Emrah, I., and Sedat Erdogan. 2009. Efficiency of Banking Sector Stock Market: Structural Break and Long Memory, *Dogus University Journal*, Vol.10, No.1, pp. 26-40.

- Korkmaz, Turan, Emrah I. Cevik, and Sedat Erdogan. 2009. Testing Existence of Long Memory in ISE Indexes and Currencies Futures Contracts Returns Which Are Traded at the Turkish Derivatives Exchange, *Economics Business, and Finance*. Vol.24, No.274. pp. 7-32.
- Kose, Yasemin and Sedat Erdogan. 2008. Franchising System, Types, Taxation and Accounting Treatment For Franchising Practices, *Fiscal Pusula*, No.42, pp. 89-114.
- Saban, Metin. and Sedat Erdogan. 2007. Performance Measuring and Economic Value Added', *Financial Analysis*, No.84, pp. 121- 153.

WORKING PAPERS

Erdogan, Sedat, David M. Folsom, and Giorgio Gotti. "Informativeness of Ethical Language in 10-Ks", Working Paper, University of Texas at El Paso.

Presentations: 2023 workshop at the University of Texas Rio Grande Valley

Erdogan, Sedat, David M. Folsom, and Giorgio Gotti. "International Evidence for the Effect of Integrity on Earnings." Working Paper, University of Texas at El Paso.

- Presentations: 2021 Annual Meeting of the American Accounting Association (Sedat Erdogan), 2021 Journal of International Accounting Research Conference (Sedat Erdogan), and 2021 workshop at the University of Texas at El Paso (Sedat Erdogan).
- *Currently revising for submission to Journal of International Accounting Research.*

Castro, Angelica, Sedat Erdogan, and David M. Folsom. "Discretion in Revenue Recognition after ASC 606." Working Paper, University of Texas at El Paso.

- Presentations: 2021 BYU Accounting Research Symposium (Sedat Erdogan), 2022 workshop at the University of Texas at El Paso (co-author), and 2022 Annual Meeting of the American Accounting Association (co-author).
- *Currently revising for submission to Contemporary Accounting Research.*

WORKING PROGRESS

Erdogan, Sedat, David M. Folsom, and Richard Posthuma. "Do Sanctions Under the Foreign Corrupt Practices Act Have Contagion Effects for Peer Firms?"

- Current Progress: Hand-collecting data and preliminary data analysis.

CONFERENCE PARTICIPATION

2022: AAA FARS (online), AAA Annual Meeting (San Diego, CA)

2021: AAA Annual Meeting (online), AAA 18th International Conference of the JIAR & Doctoral Consortium (online), BYU Annual Accounting Symposium (Provo, UT), Contemporary Accounting Research Conference (online)

2016: Turkish Accounting Education Symposium (Gazimagosa, Cyprus), The 13th International Accounting Conference (Izmir, Turkiye)

2015: The 16th EBES Conference (Istanbul, Turkiye)

2009: The 23rd European Conference on Operational Research (Bonn, Germany)

2008: The 7th International Conference on Corporate Social Responsibility (Durham, England)

TEACHING INTERESTS

Financial Accounting
Managerial Accounting
Auditing
Data Analytics

TEACHING EXPERIENCE

University of Texas at El Paso, El Paso, TX

Instructor, Financial Statement Analysis, ACCT 4345, Spring 2023

Instructor rating from students: 4.75 on 5-point scale

Instructor, Intermediate Accounting I, ACCT 3321, Summer II 2022

Instructor rating from students: 4.93 on 5-point scale

Instructor, Principles of Accounting I, ACCT 2301, Summer I 2022

Instructor rating from students: 4.83 on 5-point scale

Instructor, Financial Statement Analysis, ACCT 4345, Spring 2022

Instructor rating from students: 4.80 on 5-point scale

Instructor, Principles of Accounting II, ACCT 2302, Fall 2021

Instructor rating from students: 4.75 on 5-point scale

Instructor, Principles of Accounting II, ACCT 2302, Summer 2021

Instructor rating from students: 3.67 on 5-point scale

Abdullah Gul University, Kayseri, Turkiye

Assistant professor, Financial Statement Analysis, Managerial Accounting, Auditing, 2018-2019

Sirnak University, Sirnak, Turkiye

Assistant professor, Principles of Accounting I and II, Financial Statement Analysis, Auditing, Managerial Accounting, Cost Accounting, 2013-2018

INTERNATIONAL TEACHING EXPERIENCE

Gdansk University of Technology, Gdansk, Poland

Erasmus Exchange Programme, 2018

KIMEP University, Almati, Kazakhstan

Mevlana Exchange Programme, 2015

Instituto Politecnico do Porto, Porto, Portugal

Erasmus Exchange Programme, 2014

AWARDS/HONORS

The Fifty-Second AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2022
University of Texas at El Paso Graduate School Fellowship, 2019-2022
University of Texas at El Paso Dodson Research Grants, 2022
Ph.D. fellowship, The Scientific and Technological Research Council of Turkiye, 2008
Master and Ph.D. fellowship, National Education Ministry of Turkish Republic, 2009
Erasmus Lifelong Learning Program, College of Nyiregyhaza, Hungary, 2010 (6 months)
High Honor Degree, the second best of the class, Karadeniz Teknik University, 2004

SERVICE

Ad hoc Reviewer (Journals and Conferences):

The Journal of Financial Research (2021)
Istanbul Business Research Journal (2020)
BYU Annual Accounting Symposium (2021)
AAA The Eighth International Conference of the Journal of International
Accounting Research (JIAR) (2021)
AAA Annual Meeting (2021)

Administrative Services:

Sirnak University, Sirnak, Turkiye

The Vice Dean of The School of Economics and Administrative Sciences,
2014-2015

Responsibilities: Faculty and Student Affairs

Senator, 2015

Responsibilities: General

Professional Affiliations:

American Accounting Association

Beta Gamma Sigma

COMPUTER SOFTWARE

STATA, PYTHON, R, SAS, LISREL, SPSS, MS OFFICE