



Balıkesir Serbest Muhasebeci Mali Müşavirler Odası  
Chamber of Certified Public Accountants of Balıkesir

Cilt/Volume : 4 Sayı/Issue : 1 Ocak/January 2021 ISSN : 2618-5679 e-ISSN : 2619-9920

Ida

Academia

**Muhasebe ve Maliye Dergisi**  
**Journal of Accounting and Public Finance**