

## Accounting Education in Turkey and Professional Accountant Candidates Expectations from Accounting Education: Uludag University Application

Elif Yücel<sup>a</sup>

Mehlika Saraç<sup>b</sup>

Adem Çabuk<sup>c</sup>

**Abstract:** *The aim of this study is to determine to what extent the accounting education, that has a long history in our country, covered the expectations of students in the faculty of economics and administrative sciences who are the today's accountant candidates and to evaluate the results achieved. For this purpose, firstly required quality of accounting education was focused in this study than the progress of the accounting profession and accounting education within the historical process as well as its current status were primarily attempted to be put forward. Then, a survey was conducted in the faculty of economics and administrative sciences at Uludag University that is the one of the biggest universities in Turkey, in order to determine expectations of the accountant candidates from the accounting education and to see to what extent these expectations have already been met by higher education institutions. As a result of this survey, accounting education at the higher education institutions was found out to be inefficient due to responses received from the students. Also, valuable opinions and suggestions in terms of what should be altered within the accounting education system/ curriculums, in order to increase accounting education quality by this way meet the needs and expectations of students, were obtained.*

**Keywords:** Accounting Education, Professional Accountant Candidates, International Accounting Education Standards

**JEL Classification:** M41, I21

### 1. Introduction

Recent developments and trends in world financial markets, with the effect of globalization, point out once more the need for reliable and good quality accounting information in many fields. Growing up and training of accountants who meet the needs of present competitive world depends on education. (Steadman and Green, 1995: 3) As known, universities have three main duties; (1) teaching, (2) education, (3) research and development (Küçükçirkin, 1990: 28). In this respect, especially universities will play an important role in the development of accounting profession.

The education approach, which will prepare people to 21st century, includes some appropriate education methods and tools. By this way, as an output of modern education system application, well educated individuals will have capability to represent their society in international platforms (Özsoy, 2003: 24).

Some changes need to be done in traditional accounting education approach parallel to the changes in accounting regulations and increased need of updated information. It is

<sup>a</sup>PhD., Res. Assist., Uludag University Business Administration Department, Faculty of Economics and Administration, Türkiye, emugal@uludag.edu.tr

<sup>b</sup>Res. Assist., Uludag University Business Administration Department, Faculty of Economics and Administration, Türkiye, msarac@uludag.edu.tr

<sup>c</sup>Prof., PhD., Uludag University Business Administration Department, Faculty of Economics and Administration, Türkiye, ademcabuk@uludag.edu.tr

known that, meeting the present accounting needs with existing traditional accounting education is impossible. (Steadman and Green, 1995: 3)

In the future, instead of classical accountant approach, accountants will be employed in some different areas requiring technology usage like control, e-commercial accounting, web-based accounting, system analysis, financial analysis, financial planning, financial reporting, tax consultancy, strategic consultancy or the demands will be in this area. (Sevim, 2005: 100)

For this purpose we try to determine how the accounting education must be for meeting the necessities of accounting profession that include both private sector accountants and independent accountants like Certificate Public Accountants (CPA) and Chartered Accountants (CA) in this study.

## **2. Literature Review**

In examining the prior literature which has investigated the motives, expectations or preparedness of students, it is clear that there are many factors which effect the students performance or abilities and understanding the motives, expectations and preparedness of students is important for accounting educators, as they seek to develop learning environments that promote high quality learning outcomes. (Doran et al., 1991; Duff, 2004; Byrne and Flood, 2008; Arquero et al, 2009). Most studies consider that universities have a key role in developing students' intellectual capability and ability to 'challenge conformity and convention' and 'think for themselves' (Inglis and Dall'Alba, 1998; Polster, 2000; Craig and Amernic, 2001).

Since then, various quantitative studies in accounting have evaluated students' approaches to learning using instruments developed in other fields of higher education, finding a link between approach and performance in the course (Davidson, 2002; Duff, 2004); differences in approach between genders (Lucas and Meyer, 2005; Elias, 2005); changing approaches over the course of study (Gow et al., 1994; Elias, 2005); and differences in approach of accounting majors to non-accounting majors studying accounting (Lucas and Meyer, 2005) Some accounting education researchers have combined questionnaire instruments (Sharma, 1997; Lucas and Meyer, 2005), and others have questioned the validity of the measurement instruments and the appropriateness of comparison of scores between disciplines.

(Haman et al., 2010) examines the expectations and perceptions of overseas students and the findings show that overseas students expected the post-graduate corporate accounting subject to be challenging and interesting. Moreover, they expressed a strong desire that the subject should emphasize the practicalities of accounting.

The perceived ineffectiveness of teaching in accounting programmes exacerbates the impact of institutional constraints on accounting education. (Wolk et al., 1997) suggested that a majority of accounting educators prefer to adopt traditional teaching styles rather than introduce new ones. Some authors suggested that teaching development depends primarily on personal effort, even though responsibility for the development of appropriate teaching should be shared between academic employers, educators and individual students. (Swain and Stout, 2000; Stice and Stocks, 2000)

Accounting education research has considered a wide range of specific methods that aim to improve students' generic and life-long learning skills. These include the use of case studies (Campbell and Lewis, 1991; Stewart and Dougherty, 1993), group based, intensive and other cooperative learning formats (Cottell and Millis, 1993; Berry, 1993; Inglis et al., 1993; Peek et al., 1995), communication and critical thinking techniques (Mohrweis, 1991; Gabriel and Hirsch, 1992; Kagan, 1992) both didactic and interactive teaching techniques (Lord and Robertson, 2006). While the aim of these methods is to change how students learn, the studies do not directly address the ways in which accounting students approach their learning tasks and how these impact on the achievement of high quality learning outcomes.

Until now, research on students that trying to determine the quality of accounting education were mostly evaluating the satisfaction from the teaching techniques or skills of lecturers. (Mohrweis, 1991; Campbell and Lewis, 1991; Gabriel and Hirsch, 1992; Kagan, 1992; Stewart and Dougherty, 1993; Cottell and Millis, 1993; Berry, 1993; Inglis et al., 1993; Peek et al., 1995; Wolk et al., 1997; Swain and Stout, 2000; Stice and Stocks, 2000; Lord and Robertson, 2006)

There are also many studies about the quality of accounting education in our country. (Çukacı and Elagöz, 2006; Akman and Mugan, 2004) discussed teaching and learning methods for accounting education. (Özbirecikli and Kakilli, 1999; Erdoğan et al., 2000; Sevim, 2005) determined the positive effects of digital application on accounting education. (Ayboğa, 2002; Civan and Yıldız, 2003; Köse and Saban, 2005) highlighted the importance of the education of accountant profession during the globalization. (Gençtürk et al.) criticized the poor quality of education and training provided by vocational schools and investigated adequacy of accounting and finance education from the perspective of accounting students in vocational schools. (Erol and Erkan, 2008) uncovered factors affecting students' success who take accounting at the level of bachelor's degree. (Çürük and Doğan, 2001; Zaif ve Ayanoğlu, 2007) suggested that the accounting education programs and credits affect the quality of education positively. (Ünal ve Doğanay, 2009) evaluated the efficiency of accounting education at the level of bachelor's degree from the perspective of Turkish Court of Accountants. (Uzay, 2005) determined the problems and expectations of professional accountant trainees. (Kaya and Daştan, 2004) evaluated the accounting education for both students and professions.

This study, is differ from the other studies because it tries to determine the all factors that affect the quality of accounting education, insufficiencies of the present accounting education and the expectations of the students who are the future's professional accountants from the present education system all together in one framework for the special selected group.

### **3. Quality of Accounting Education**

At the present day, accounting education should be in a form of accounting behavior which aims to understand people behaviors also including qualitative instead of quantitative techniques. (Ataman, 2002: 226) The status and quality of accounting education directly effect the application of accounting profession. Hence quality of accounting education is very important for the attractiveness of the accounting profession in the changing world.

The quality of accounting education is due to the time of graduating new accountants who can meet variable demands of accounting professionals. (Mohammed and Lashine, 2003: 9) With the development of accounting science, new approaches and efforts come up

to enhance new accounting education methods. Through the structure of accounting science, the knowledge needs to be transferred both in the form of theory and practical application during education. Besides this, information given in courses needs to be associated with the real world. (Kutlu and Güner, 2007: 30). To ensure the permanence of information gained during the education process, existing information needs to be interpreted and integrated with the new information and to be supported with practice (Demirkan, 2001: 54).

Fully furnish students with a lot of theoretical knowledge is not an effective accounting education. The target of accounting education is to give basic accounting knowledge and provide students to create, measure and especially analyse the information in decision making process. Also accounting education consists of some special competencies like; problem solving, continuous learning, analyzing ability, time management, communication, IT and team work. (Kaytmazbalsarı and Aslantürk, 2007: 245) Therefore, accounting education program should train students also to gain these kinds of competencies. (Mohammed and Lashine, 2003: 11). In accounting education, students are brought up as a person who can use, interpret and communicate information to the related persons. (Choi, 1993: 423) Accounting education ought to be conducted as to encourage students to improve themselves as an independent individual. (Gençtürk et al., 2008: 211)

To provide students permanent and practicable accounting knowledge, traditional methods need to be replaced with new different methods. (Erdoğan et al. 2000: 116-117) Because of the technological improvements, it has become a necessity to give technical competencies to the students in an effective education process.(Sürmeli, 2007: 28) Especially in accounting education, digital applications and their uses need to be covered besides the basic principles of accounting. (Sevim, 2005: 99) Therefore accounting education, have to be supported with practices and demonstrative equipment and have to provide interactive education media for students. (Hacırüstemoğlu, 2009: 27) By using these technologies, students will catch all changes in application and follow up latest developments in a continuous learning approach, without restricted by just theory.

Nowadays, students are exposed to high impact of televisions and computers. So it is nearly impossible to get student's attention just with a whiteboard and marker. Restructuring the learning and teaching process by integrating the process of communication and learning by using technology and human resources together, will provide more effective accounting education. (Reiser, 1987: 11)

Presenting verbal information with the aid of technological tools, affects the students positively. (Suguhara and Boland, 2006: 391). It is known that transforming information in both visual and aural way, increases the rate of recall. (Paivio, 2006: 3) Furthermore by improving the course contents, education tools, and education methods, required specialized knowledge for accounting education has been provided. (Kalmış et al., 2004: 5)

#### **4. Accounting Education From Past to Present**

The first known accounting education was in İlhanlılar period in Turkish history, a book was written by accountant "Felakalayı Tebrizi" in order to teach accounting to vizier's son. This book was containing some rules on account and front office, and was used as a guide for a long time. (Aysan, 1995: 111)

In Ottoman Empire period, accounting education was conducted in an apprentice training approach. Furthermore generally business was done by non-Muslim minorities so accounting education was given in their own language in their schools. But in the first part of the nineteenth century, Babı Defterdarı Mektebi which is known as the first accounting school of Ottomans, was started to use for accounting education (Güvemli, 1997: 100-102). Subsequently, “Hamidiye Ticaret Mekteb-i Ali’si” was established and the first comprehensive accounting education was given in this school. (Hakan, 1982: 230)

The period before 1926 was highly affected by French school, and accounting education was conducted in Mülkiye Mektebi, İstanbul Ticaret Mektebi Alis-i, Darüşşafaka and Askeri Rüştiye Mektepleri to represent universities. Between 1926-1960, with the effect of accountant professors who escaped from Germany to Turkey and the law no 2252 university revolution was done. By this way accounting education was expanded to university level. (Güvemli, 2001: 33)

After 1960, through the increasing number of public and foundation universities, faculties of economics and administrative sciences and other educational institutions, accounting education progressed noticeably in terms of scope, format and way of presentation compared to the past. Henceforward there were regulations which directed accounting education such as State Economic Enterprises Uniform Chart of Accounts, Capital Markets Board Standard General Chart Of Account, Banking Sector Enterprise Uniform Chart Of Accounts, The Law of Certified Public Accountancy and Sworn-In Public Accountancy the Law Numbered 3568, Uniform Accounting System and International Accounting Standards in 1971,1983, 1986, 1989, 1994, 2005, respectively. (Kaya and Daştan, 2004: 6) Especially with the application of uniform accounting system, educational institutions revised the content of their courses according to new uniform accounting system in our country. Thereby associated and systematic approach has been provided in accounting education. (Bayazatlı, 2000: 40-41) But during the period of harmonization in accounting standards, the frequent change of the regulations started to cause some different applications and disorders in accounting courses. (Demirkan, 2001: 55)

Nowadays, accounting education is not only conducted at the university level, but also conducted in vocational training institutions at the level of secondary education. (Bayazatlı, 2000: 44-45) Moreover there are many institutions (courses etc.) which give accounting education beside formal education institutions. In our country, accounting education at secondary school level is a part of the vocational education system and it is given in the Trade Vocational High Schools, Anatolian Vocational High Schools and Multi-Programme High Schools subject to the Ministry of Education (Yıldırım, 2003: 5). These schools aim to meet the qualified intermediate employee need of industry. And also Vocational Schools of Higher Education have the same aim and these schools fill an important gap of accounting profession in Turkey. The accounting education at the university level that is mostly given in the Faculties of Economic and Administrative Sciences is more comprehensive and professional. Therefore they form the main subject of our study.

When analyzing the current situation of all of these education institutions, it can be seen that the accounting education can’t be developed as accounting profession during the process of globalization in Turkey. Today, while accountants has started to employed in some different areas requiring technology usage like control, e-commerce, web-based accounting, system analysis, financial analysis, tax consultancy, strategic consultancy, the traditional methods are already used in accounting education in current education institutions. (Sevim,

2005: 100) One of the basic reasons of this problem is the new methods that adapt to the changing environment and increase the quality of accounting education, can't be used because of the crowded classrooms. According to this in the period of determining the student capacity, student supply and sector demand become highly important. (Albrecht and Sack, 2000: 13)

Another problem that can be seen generally in Turkish education institutions is inadequate technology. Because of the technological improvements in the world, it has become a necessity to give technical competencies to the students in an effective education process.(Sürmeli, 2007: 28) Whereas, the level of technology is not enough to supply the needs of the Vocational education in Turkey.

### **5. Developments in Accounting Education in The World And Their Effects On Turkey**

Turkey takes part in lots of political and economic international formation related accounting. International developments which take effect due to the speeding up EU (European Union) membership process has also influenced accounting education. In this period, our existing accounting education has been affected by the relations with some international institutions like IFAC (International Federation of Accountants), FEE (Federation of European Accountants) and IASB (International Accounting Standards Board) It is thought that this relationship will also continue to influence accounting education in the future. (Ünal and Doğanay, 2009: 119)

There have been many regulations to date in EU and USA in order to provide global approach for accounting education. These regulations generally include; course contents, professional characteristics of accountants and some ethic rules with which accountants should comply. The first comprehensive work was the Eighth Directive related to harmonization of the regulations for control in EU member states. (Combarros, 2000: 649) In this directive, towards globalization of accounting education, requirements and standards of audit professionals has been explained and also scope of the theoretical education has been determined. The topics that should be included in theoretical education consist accounting, finance, law and computer systems. (Coenenberg et al., 1999: 369)

In USA, based on the inadequate accounting education students had, the report entitled "Future Accounting Education: Preparing for the Expanding Profession" was issued by Bedford Committee in 1986. (AECC, 1986: 3) Following this, a study "Perspectives on Education: Capabilities for Success in Accounting Profession" was prepared by some of the eight biggest accounting & auditing companies (Arthur&Andersen, Arthur Young, Deloitte Haskins and Selis, Ernst &Young, Price Waterhouse etc.) in 1989.

In 1990, 13 universities conducted a project with the support of Accounting Education Change Commission (AECC), in 1994 a study entitled " What Corporate America Wants In Entry Level Accountants" was fulfilled with collaboration of Institute of Management Accountants (IMA) and (Financial Executives International) FEI, in 1998 the study titled "CPA Vision: Focus On The Horizon" was came out and in 1999 the report entitled "Accounting Education: Charting The Course Through a Perilous Future" was prepared by Albrecht and Sacks and supported by collaboration of American Accounting Association (AAA), American Institute of Certified Public Accountants (AICPA), IMA and five major companies. All these studies are important resources that have driven accounting education. (Öncü and Aktaş, 2004: 153) Also the report that regulates a model accounting curriculum (UNCTAD, 1999: 1)

which was prepared by United Nations Conference on Trade and Development (UNCTAD) has an important role regarding the globalization of accounting education.

In 1999, as a result of all these studies, the AECC was established within AAA. The commission determined the framework of accounting education at the university level in USA and released the program for accounting education under the headings of scope, content, target and structure headings. (AECC, 1999 : 1-4)

The study named “Global Code of Ethics for Accounting Educators” was arranged by The International Association for Accounting Education and Research (IAAER) in 2002 and the quality of accounting education was attempted to be increased by defining responsibilities regarding accounting education, academic researches and accounting profession in this study. (IAAER, 2002: 1)

International Accounting Education Standards (IAES) was formed by IFAC Education Committee (EDCOM) in 2003 in order to form a common basis of accounting education for professional accountants all over the world. These standards describe the essential elements of a professional accountant and the professional training requirements in order to provide high quality performance from professional accountants. (IFAC, 2009: 37)

In parallel with these developments in the world, Basic Education and Training Center (TESMER) within the The Union of Chambers of Certified Public Accountants of Turkey (TURMOB) was established in Turkey in 1993. TESMER has pointed out the problems and failures of general education system in our country, and by this way helps professional groups to sustain and update their knowledge as well as developing themselves in their profession. For this purpose, TESMER conducts some activities under the headings of traineeship, education, tests, and projects. (TESMER: 1)

During the EU accession process, another regulation in accounting education is made for secondary school level. These schools basically aim to meet the qualified intermediate employee need but nowadays, the education system of in these schools become deficient for the needs of industry. Therefore, to develop these education institutions, in July 2000 Strengthening of Vocational Education and Training Project (MEGEP) was signed between the European Commission and the Government of Turkey. With this project, the education period became 4 years at secondary school level in Turkey and students began to find opportunity to make practices. Within MEGEP, preparing accounting programs as modular through the sector analysis provide a modern structure to vocational education system, aims to train qualified employees for the accounting sector that is very important for the economy of Turkey (MEGEP, 2004: 4-9)

In Turkey, one of the important steps to comply with international standards is the “commencing training exam” which was brought into effect with CPA Training Regulation in 1997. These exams ensure that professional employee candidates have a basic theoretical knowledge level on their profession. Continuous distant education has been mandatory since 2005 in order to provide education to professional employee candidates during their traineeship. Within E-USE project, training sets prepared theoretically and practicably are released, then trainees follow all courses in CD’s and if they become successful in online exams, then they can pass to the next CD. By this system, trainees see their gaps in knowledge and take steps to fulfill them and they can also follow current developments during their traineeship. (TESMER:1)

Another regulation that effect the scope of accounting education is, The Law no 5786: Amending The Law of Certified Public Accountancy and Sworn-In Public Accountancy. Traineeship period was increased from 2 years to 3 years and the scope of the times as traineeship was decreased by the acceptance of this law in 2008. Also one of the important changes that was provided by this law is the cancellation of the profession of independent accountancy from the legislation\*\*, hence the qualification requirements for professional accountants have been raised and the scope of accounting education has been extended.

## **6. A Research on The Expectations Of Professional Accountant Candidates From Accounting Education**

### **6.1. Research Methodology**

The aim of this research is to examine the present state of accounting education with respect to needs and meeting the expectations of the faculty of economics and administrative sciences students who as today's accountant candidates. Also getting the ideas from these students regarding the problems and limitations of accounting education and finding improvement potentials for the future development is one of the important parts of this study.

#### **6.1.1. Data Collection**

In this study, a questionnaire was formed by us and conducted to the faculty of economics and administrative sciences students in Uludağ University. Firstly, pilot testing of the questionnaire was done on 120 Management Accounting Students who had taken at least 5 accounting courses until today. The questionnaire was revised several times according to feedbacks. Research population of this study was the accountant candidates in Uludağ University. In order to reach these candidates, senior class students of the faculty of economics and administrative sciences, who took at least one accounting course in their last academic year, were chosen as respondents. 245 students of 330 (all senior class students of business administration) were estimated as the accountant candidates and questionnaire was conducted to whole of this group.

#### **6.1.2. Questionnaire**

The questionnaire has been structured in two main parts.

- Personal Information (6 item)
- Opinions regarding Accounting Education (30 item, 5-point Likert-Type scale)

Second part also had three sub-sections. First sub-section, comprised 10 items measuring the current state of accounting education. Second sub-section comprised 10 item regarding problems and limitation of accounting education. Finally, third sub-section comprised 10 items about accountant expectations and opinion for the future improvement of accounting education.

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\*\* Chambers of Certified Public Accountants and Sworn in Certified Public Accountants, The Law Regards Changing of Law of Certified Public Accountancy And Sworn In Certified Public Accountancy Official Gazette, No: 26948, Date:26.07.2008



5-point Likert-Type scale points with 1-disagree strongly, 2-disagree, 3-neutral, 4-agree, 5-agree strongly, was used for the second part of the questionnaire for getting opinions about current state. For the third part also 5-point Likert-Type scale , was used for getting the opinions about the importance of accounting course (1-Unimportant 2- Of Little Importance , 3- Moderately Important , 4- important, 5-very important) and sufficient level of accounting courses (1-very insufficient, 2-insufficient, 3-neutral, 4-sufficient, 5-very sufficient)

Validity of Questionnaire was assessed by calculating the reliability of each sub scale. Scales had high Cronbach's alphas (0.86, 0.65, 0.84 respectively), indicative of good internal consistency reliability.

## 6.2. Research Analyses

### 6.2.1. Factor Analyses

Factor analysis is a multivariable statistical analysis method used to present data in an understandable summarized way based on the relationships between data items.

In this study, after the validity and reliability tests, factor analysis was done on data obtained by the current state part of the questionnaire. After factor analyses, data collected from the first sub-section (current state) was grouped under two important factors. Results of the factor analysis are given below.

**Table 1: Factor Analysis Statistics (Determining Factor Numbers)**

Comp.	Initial Eigenvalues			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3,823	38,229	38,229	3,823	38,229	38,229
2	1,319	13,193	51,422	1,319	13,193	51,422
3	,939	9,392	60,814			
4	,848	8,476	69,290			
5	,727	7,273	76,564			
6	,580	5,797	82,361			
7	,533	5,326	87,686			
8	,435	4,348	92,034			
9	,410	4,104	96,138			
10	,386	3,862	100,000			

### 6.2.2. Kaiser-Meyer-Olkin (KMO) and Bartlett's test

The KMO measures the sampling adequacy which should be greater than 0.5 for a satisfactory factor analysis to proceed. KMO was measured 0.835 for this study. Beside of this, Bartlett's test of sphericity was found significant with 0.000 sig. value.

**Table 2: Factor Analysis Statistics (Adequacy of Datas for Factor Analysis)**

<i>KMO and Bartlett's Test</i>		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,835
Bartlett's Test of Sphericity	Approx. Chi-Square	666,392
	df	45
	Sig.	,000

### 6.2.3. Rotated Component Matrix

According to factor loadings calculated in Rotated Component Matrix, sub tests loaded strongly on two factors. These factors are presented below:

- The first 4 sub tests loaded strongly on Factor 1 “Sufficiency of accounting education content in universities to meet the expectation of the students”
- Next 6 sub tests loaded strongly on Factor 2, “Sufficiency of practices in accounting education to meet the expectation of the students”

These factors have been accepted as key issues of present state of accounting education, and formed a basis for research hypotheses.

**Table 3: Factor Analysis Statistics (Determining The Groups)**

<i>Rotated Component Matrix<sup>a</sup></i>		
	Component	
	1	2
The number of the accounting courses in curriculum is sufficient	,814	,064
The informations about Legislations of accounting profession that given in the courses is sufficient.	,785	,180
Accounting education is sufficient for performing accounting profession	,732	,231
The education about Tax Legislations is sufficient.	,643	,197
The education is sufficient for using financial analysis and making decisions about the performance of financial statements.	,493	,450
Computer based accounting education is sufficient	,007	,795
Accounting Education is based on practices.	,163	,783
Developing the abilities of using theoretical accounting informations in the accounting practices.	,201	,690
Introducing Documents, books and records is sufficient	,319	,473
Following the recent developments in markets in the accounting courses is sufficient.	,286	,380

### 6.2.4. Hypothesis

1. **Ho:** Average value of factor 1 isn't significantly different from medium score (on scale 3)  
**H1:** Average value of factor 1 is significantly different from medium score (on scale 3)
2. **Ho:** Average value of factor 2 isn't significantly different from medium score (on scale 3)  
**H1:** Average value of factor 2 is significantly different from medium score (on scale 3)

Analyzing the hypothesis of this study, one-sample t test was used to compare the mean of factors to a medium score for interpreting accountant's responses.

### 6.2.5. One Sample T-Test

One Sample T-Test was used for analyzing the significance of differences between each factor and median score. The mean of each factor is given in Table 4. Factor 1 and 2 are less than medium score (3) of scale.

Table 4: One-Sample Statistics

	<i>N</i>	<i>Mean</i>	<i>Std. Deviation</i>	<i>Std. Error Mean</i>
Factor1	245	2,8224	,84453	,05395
Factor2	245	2,2539	,62124	,03969

In Table 4, results of the one-sample test are given. T values are ; -3,2, -18,7 for factors. Significant value for factor 1 and factor 2 are 0,001; 0,000 respectively. Therefore it has been accepted for each factor that there is a significant differences between each factor mean and median score (3)

Table 5: One-Sample Test

Test Value = 3						
95% Confidence Interval of the Difference						
	<i>t</i>	<i>df</i>	<i>Sig. (2-tailed)</i>	<i>Mean Difference</i>	<i>Lower</i>	<i>Upper</i>
Factor1	-3,291	244	,001	-,17755	-,2838	-,0713
Factor2	-18,799	244	,000	-,74612	-,8243	-,6679

### 6.3. Results Of The Research

According to one sample t-test analyses, significant P value was found less than  $< 0,05$ , therefore all null hypothesis were rejected.

Rejection of hypothesis 1 shows that, accounting education content was perceived insufficient by the students. Practices in accounting education mentioned in hypothesis 2, was also perceived insufficient by the students.

After assessing the current state, in the next part of this study, problems and limitations faced by accountants and suggestions for the improvements and developments of accounting education will be focused.

In the problems and limitation parts of the questionnaire, accountant candidate's opinions were asked for ten determined problems/limitation by using 5 points likert scale and six of them were accepted by accountant candidates. Frequencies and percentages of responses are given below.

**Table 6: Frequencies and percentages of problems and limitation of accounting education**

<i>Problems/Limitations of accounting education</i>	<i>1-disagree strongly</i>		<i>2-disagree</i>		<i>3-neutral</i>		<i>4-agree</i>		<i>5-agree strongly</i>	
	<i>Freq</i>	<i>Per</i>	<i>Freq</i>	<i>Per</i>	<i>Freq</i>	<i>Per</i>	<i>Freq</i>	<i>Per</i>	<i>Freq</i>	<i>Per</i>
insufficient training course opportunities provided by university	15	%6,1	15	%6,1	14	%5,7	57	%23,3	144	%58,8
Effectiveness of accounting education is limited by crowded classrooms	11	%4,5	25	%10,2	21	%8,6	73	%29,8	115	%46,9
Lack of introduction of accounting profession to the students	14	%5,7	25	%10,2	33	%13,5	92	%37,6	81	%33,1
Lack of activities towards to developing communication competencies of students	10	%4,1	33	%13,5	40	%16,3	98	%40	64	%26,1
Insufficient number of accounting education courses to meet the expectation of accounting profession	16	%6,5	46	%18,8	40	%16,3	91	%37,1	52	%21,2
Difficulties of learning a computerized accounting software	10	%4,1	32	%13,1	71	%29	91	%37,1	40	%16,3

The acceptance rate was calculated by the taking sum of percentages of the answers "agree" and "agree strongly". As can be seen from the Table 6, "insufficient training course opportunities provided by university" was found as the primer problem. It is highly accepted by the students with the percentage of %82,1. "Effectiveness of accounting education is limited by crowded classrooms" and "Lack of introduction of professions to the students" were found as following problems which were accepted by the % 76,7 and 70,7 of the students respectively. Also "Lack of activities towards to developing communication skills of students", "Insufficient number of accounting education courses to meet the expectation of accounting profession" and "Difficulties of learning a computerized accounting software" were accepted by more than half of the students.

Mostly more than 200 hundred students take an accounting course in our faculty and this situation limit the usage of technology and practices towards to accounting profession. Also there are 5 must courses and 5 elective courses related with accounting in our faculty and the elective ones generally don't prefer by the students because of the lack of introduction of accounting profession. So meeting the present accounting needs with only 5 basic accounting lesson (Accounting 1-2, Financial Table Analysis, Cost Accounting, Management accounting) is impossible.

In the expectations and suggestions of the questionnaire, accountant candidate's opinions were asked for ten determined problems/limitation by using 5 points likert scale and seven of them were accepted by accountant candidate. Frequencies and percentages of responses are given below.

Table 7: Expectations and Suggestions of Students

<i>Expectations and Suggestions</i>	<i>Acceptance Percentage</i>
Training course opportunities for accounting students should be provided by university	% 98,4
Profession introductions should be increased in university	% 97,1
Accounting program should develop communication competencies of students	% 96,3
Accounting program should develop skills to solve management problems and crisis	% 94,3
Not to think accounting and technology separately	% 91,9
Accountant candidates should be required to take certain accounting courses as a prerequisite	%87,7
Have professional accountants in universities give courses in practice	%86,1

The acceptance rate was calculated by the taking sum of percentages of the answers “agree” and “agree strongly”. According to Table 7, it is seen that percentage rate of the expectations are closed to each other. The highest acceptance rate is belongs to “Training course opportunities for the students should be provided by university” with % 98,4. This may be considered unexpected but also ‘insufficiency of practices in accounting education to meet the expectation of the students’ was mentioned in current situation of accounting education (factor 2). Training courses will be very helpful to gain necessary competencies to use theoretical accounting context in practice. The courses given by professional accountants will also be helpful use theoretical accounting context in practice. The other important expectation is about the introduction of profession. If the students know the scope of the profession they have a chance for developing themselves to respond to the necessities of the profession. The other important expectations are about the scope of accounting education. For the futures high qualified professional accountants, especially communication, solving crisis and technology usage skills of students must be improved in the accounting courses. Another expectation is taking certain accounting courses as a prerequisite for being professional accountant. Because, it is known that being successful at exams hasn’t got the same mean with being successful at accounting profession.

## 7. Results

Today, accounting profession has a wider scope; however accounting education has not been developed with the same speed to meet the professions requirements. So this situation causes very important problems. Some changes need to be done in traditional accounting education approach parallel to the changes in accounting regulations and increased need of updated information. Today instead of classical accountant approach, accountants are employed in various areas requiring technology usage like control, auditing, web-based accounting, system analysis, financial analysis, financial planning or tax consultancy. However, accounting education today is plagued with many serious problems, especially educating highly qualified professional accountants in Turkey.

As a result of this research, insufficient training course opportunities have been seen the most important problems of accounting education by the students and parallel to this the most important expectation of students is providing training course opportunities. Both insufficiency of practical education in higher education institutions and insufficient training

course opportunities can estrange the students from the accounting profession and theoretical education alone is not enough to adapt the students to the changing environment. It is known that, meeting the present accounting needs with existing traditional accounting education is impossible.

Also crowded classrooms are one of the important problems according to the students. It is known that crowded classrooms limit modern education methods including the social activities and group working during courses. It is impossible to involve all students in crowded classrooms. Because of this, improvement of communication ability of students and usage of technology in the classrooms become difficult in universities. Accordingly, universities fail to meet the important expectations of the students. Beside of this, high capacities in accounting courses and lack of sufficient education equipments limit the practices towards to profession in accounting education. The other important problem has been found in this research is the Lack of introduction of professions to the students. Lack of necessary informations about the requirements and the scope of the accounting profession, students have difficulties to make their career plans.

Parallel to these problems, suggestions of the students mentioned below, may help to fulfill this gap.

- Training course opportunities for the students should be provided by university
- Profession introductions should be increased in university
- Accounting program should develop communication competencies of students.
- Accounting program should develop skills to solve management problems and crisis
- Not to think accounting and technology separately.
- Accountant candidates should be required to take certain accounting courses as a prerequisite
- Have professional accountants in universities give courses in practice

Finally it can be seen that the traditional accounting education system is insufficient to meet the increasing needs and demands. Consequently a breakthrough innovation which should aim firstly to correspond to the needs of accountant students, who experience all these problems and deficiencies in accounting education system, is needed.

A customer oriented approach which see the Professional Accountant Candidates as a customer in accounting education system and try to satisfy their needs and expectations may improve the Quality of Accounting Education, thus there should be more attention paid to student voice in order to understand their expectations in universities. From this point, this study has made important contributions and has provided valuable feedbacks for selected Uludag University, however is not enough to make a generalization of results for Turkey. Future researches may overcome this weakness with their contributions.

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