

AN EXAMINATION OF FINANCIAL REPORTING STANDARDS OF LARGE AND MEDIUM ENTERPRISES: A FIELD STUDY ON AWARENESS LEVEL OF ACCOUNTING PROFESSIONALS IN THE TRC3 REGION

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ABSTRACT

On July 29, 2017, "Notification on Financial Reporting Standard for Large and Medium Enterprises" and "Financial Reporting Standard for Large and Medium Enterprises" (FRS for LME) were published in the Repeating Official Gazette numbered 30138. This standard constitutes the financial reporting framework to be applied by the enterprises subject to independent audit but doesn't apply Turkey accounting/financial reporting standards (TAS/TFRS). FRS for LME is applied taking into account asset size and annual net sales revenue of enterprises. Enterprises have to have 200 million TL and above asset size and 400 million TL and above annual net sales revenue. When enterprises have this data, the transactions have to be performed by taking FRS for LME. This study is trying to determine with the help of the Questionnaire with 23 statements FRS for LME awareness of professional accountants serving in the TRC3 Region which includes the provinces of Mardin, Şırnak, Batman, and Siirt. In this context, questionnaires were sent to 207 professional accountants serving in the TRC3 Region, but only 103 of them responded. The opinions and awareness levels of these 103 professional accountants about FRS for LME were evaluated based on their responses to the survey. As a result, hypotheses determined by demographic characteristics were compared. The result of the comparison explained that there wasn't a significant difference in terms of education level, gender, or way of working. Conversely, it has been explained that there is a significant difference between the city of work, age groups, professional titles, professional experience, and some expressions.

Keywords: Financial reporting standard for large and medium-sized entities, accounting professionals, accounting standards, awareness, TRC3 area

BÜYÜK VE ORTA BÜYÜKLÜKTEKİ İŞLETMELERİN FİNANSAL RAPORLAMA STANDARTLARININ İNCELENMESİ: MUHASEBE MESLEK MENSUPLARININ FARKINDALIK DÜZEYİ ÜZERİNE TRC3 BÖLGESİNDE BİR ALAN ÇALIŞMASI

ÖZ

"Büyük ve Orta Boy İşletmeler İçin Finansal Raporlama Standardı Hakkında Tebliğ" ve eki "**Büyük ve Orta Boy İşletmeler İçin Finansal Raporlama Standardı**" (BOBİ FRS) 29 Temmuz 2017 tarihli ve 30138 Sayılı Mükerrer Resmî Gazete'de yayımlanmıştır. Bu standart, bağımsız denetime tabi olup Türkiye Finansal Raporlama Standartlarını (TFRS) uygulamayan işletmelerin uygulayacakları finansal raporlama çerçevesini oluşturmaktadır (KGG). İşletmelerin aktif büyüklüğü ve yıllık net satış hasılatı dikkate alınarak BOBİ FRS uygulanmaktadır. İşletmelerin iki yüz milyon TL ve üstü aktif büyüklüğü ve dört yüz milyon TL ve üstü yıllık net satış hasılatına sahip olması gerekmektedir. Bu verileri sağlaması durumunda işletme BOBİ FRS'yi dikkate alarak işlemlerini gerçekleştirmek zorunda kalmaktadır. Çalışmada; Mardin, Şırnak, Batman ve Siirt illerini kapsayan TRC3 Bölgesi'nde hizmet sunan muhasebe meslek mensuplarının BOBİ FRS farkındalığı 23 ifadenin yer aldığı anket yardımıyla tespit edilmeye çalışılmıştır. Bu bağlamda TRC3 Bölgesi'nde hizmet sunan 207 muhasebe meslek mensubuna anketler gönderilmiş fakat bunlardan sadece 103'ü geri dönüş sağlamıştır. Bu 103 muhasebe meslek mensubunun BOBİ FRS hakkındaki görüşleri ve farkındalık düzeyleri ankete vermiş oldukları

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cevaplar ışığında değerlendirilmiştir. Çalışma sonucunda demografik özelliklerle belirlenen hipotezler karşılaştırılmıştır. Karşılaştırma sonucunda eğitim durumu, cinsiyet ve çalışma şekli açısından anlamlı bir fark olmadığı ortaya konmuştur. Aksine memleket, yaş grupları, mesleki unvan ve mesleki deneyim ile bazı ifadeler arasında anlamlı bir fark olduğu ortaya konmuştur.

Anahtar Kelimeler: BOBİ FRS, muhasebe meslek mensupları, muhasebe standartları, farkındalık, TRC3 bölgesi

INTRODUCTION

International trade relations that emerged as a result of globalization have forced businesses to put forward some practices that will facilitate commercial life. Accounting standards are at the forefront of these globally accepted practices. Accounting standards, in which the idea of creation is spoken in the 10th World Federation of Accountants, expresses a common accounting and finance language that every country will accept. This language provides convenience to businesses in commercial life, especially in financial reporting. Turkish Accounting and Financial Reporting Standards (TAS/TFRS) will be enforced by the Public Interest Entities, abbreviated as “PIEs”. Banks, insurance companies and companies listed on exchange markets are examples of these businesses. For large and medium-sized enterprises other than these enterprises, the Public Oversight Accounting and Auditing Standards Board (POB) published the "Financial Reporting Standard for Large and Medium-sized Enterprises (FRS for LME) on 29 July 2017 in the Repeated Official Gazette No. 30138.

It is based on the principle of "Think of the little ones first". FRS for LME, like TAS/TFRS, ensures that the financial reporting of businesses is made in accordance with the basic and supporting qualitative features. FRS for LME, which was created with the aim of presenting financial reporting in a timely manner in accordance with reality and needs, in a comparable, understandable and reliable way, has revealed financial reporting standards that emphasize corporate transparency. The first objective of FRS for LME is to establish accounting standards by POB in compliance with European Union (EU) regulations and international accounting and financial reporting. FRS for LME, which consists of 27 sections and both individual and consolidated financial statement formats, includes footnotes and separate sections explaining the transitions to be made between TAS/TFRS and FRS for LME.

Cost-based financial reporting has been envisaged for medium-sized enterprises in general, and additional obligations have been introduced for large enterprises. Therefore, it is an alternative to TFRS for large and medium-sized enterprises (<https://www.pwc.com.tr/tr/hizmetlerimiz/denetim/ufrs-raporlamasi/isletmeler-icin-finansal-raporlama/transcript-bobi.html>). FRS for LME reveals the financial change that affects both internal and external stakeholders. In order to adapt to this change, it is necessary to provide in-company training and clearly demonstrate the difference of FRS for LME from Full Set Accounting / Financial Reporting Standards.

LITERATURE REVIEW

In the literature research, it has been revealed that many studies have been done on FRS for LME. In particular, FRS for LME and Full Set Accounting Standards (TAS/TFRS) and Tax Procedure Law (TPL) were compared. Since our study is a study that reveals the awareness of FRS for LME, the literature review has been made in this direction and the studies on FRS for LME awareness are explained below.

In the study conducted by Sakarya et al. (2018), it was tried to measure the awareness of the members of the profession by conducting a survey on financial advisors and accounting professionals in Balıkesir. As a result of the survey, it was seen that those who took the course about FRS for LME had a higher level of awareness than those who did not, and it was said that the clear and understandable explanations of the standards would provide ease of implementation.

In the study conducted by Mozeikçi and Şahinoğlu (2018), it examined the subject in terms of accounting professionals the new regulations introduced by FRS for LME and how it will be implemented. The authors stated that when the data obtained as a result of the survey conducted in

Kırklareli are examined, FRS for LME affects the quality of financial reporting, the results of the financial analysis results will be more meaningful, in addition, the workload of possible extra financial statements will increase and in terms of reaching more reliable data are considered as important.

Öztürk and Çarıkcı (2018) revealed the perception level of professionals operating in the Western Mediterranean Region on FRS for LME by conducting a survey. As a result of the factor analysis, they think that the expectations of the members of the profession are very high, they have positive thoughts about their future, as well as the expectation of education is low and the trainings are insufficient. It has been determined that young professionals who are new to the profession have different expectations compared to experienced professionals who are not young, there is a difference in awareness and convenience between those who have FRS for LME taxpayers and those who do not, and there are differences in awareness, education and convenience between those who have received training on FRS for LME and those who have not.

In their study, Serçemeli and Paça (2019) measured the awareness of academicians and revealed whether there is a difference between awareness about FRS for LME, which was published by the Public Oversight Authority and will be implemented as of January 1, 2018. For this reason, a questionnaire form prepared in the electronic environment and applied to the academicians working in the field of accounting and finance by taking the e-mail addresses specified in the official websites of the universities. In total, 118 people answered the questionnaire and provided feedback. According to the results of the application, it has been seen that the academicians believe that FRS for LME will contribute to a clearer understanding and correct use of TAS/TFRS, that they are necessary for the needs of the business world, and that the financial statements prepared according to FRS for LME will make uniform financial statement applications widespread in the country. In addition, it has been determined that there is a significant difference between the regions where the academicians work, their teaching on TAS/TFRS, and their awareness of FRS for LME.

Kurt (2020) aimed to determine the awareness and suitability of BOBI FRS by businesses defined as LME, the benefits it will provide, and the potential problems that may arise by these businesses. The main mass consists of enterprises that meet the LME (Large and Medium Enterprises) criteria registered with the Çanakkale Chamber of Commerce and Industry. The questionnaires were delivered to the enterprises using methods such as face-to-face interviews, e-mail and fax sending, and data were obtained. When the study is considered as a whole, it has been concluded that FRS for LMEs are suitable for businesses within the scope of LME. In particular, the implementation of FRS for LME; positive developments in the field of accounting and financial reporting, the better functioning of the audit mechanism and the reduction of fraud in businesses, funds, loans, etc. has been found to facilitate the use of opportunities. However, besides the positive aspects, negative data were also obtained. Various reservations are reported, such as the fact that the members of the profession adapt to the standards longer than usual, the training provided for the standards is insufficient, and the increase in the workload of the members of the profession and the increase in accounting costs. Therefore, it may be possible to increase the success of the implementation of FRS for LMEs if the transition to standards is not acted upon quickly, if more training is provided to the professionals and their workload is reduced.

MATERIAL AND METHOD

In this part of the study, explanations will be made about the purpose, scope, population and sample size of the research, which data collection method was used to obtain the statements in the survey and the preparation of the survey form.

Purpose and Scope of the Research

Within the scope of this study, 23 statements were applied to individuals with the title of CPA and Sworn-in CPA in order to measure the awareness of the professional accountants serving in the TRC3 Region about FRS for LME.

When many studies measuring awareness are examined, it has been seen that studies have also been carried out on accountants. Five of these studies are directly aimed at revealing how the awareness of FRS for LME is perceived by the accounting professionals. However, when the studies are examined,

there is no field study carried out considering the TRC3 Region. For this reason, a survey was conducted on dependent or independent individuals with the title of CPA and Sworn-in CPA providing service in the TRC3 Region.

Limitations of the Research

- The research is limited to professional accountants serving in the TRC3 Region.
- The research is limited to the opinions of professional accountants serving in the TRC3 Region.
- The "Awareness Level of Professional Accountants about FRS for LME" examined in the research was limited to the scope of the questionnaire applied.
- The research is limited to 23 statements in the questionnaire.

Data Collection Method

In the study, a questionnaire was applied to the accounting professionals as a data collection method. There are 2 parts in the study. In the first part, demographic characteristics of accountants are determined. In the second part, questions are asked to determine the level of knowledge of professional accountants about FRS for LME. The study of Karahan (2017), which is included in the literature, was used in the preparation of the questionnaire.

Determination of Sample Size

The universe of this study consists of independent and dependent accounting professionals who hold the title of CPA and Sworn-in CPA who provide service in Şırnak, Mardin, Siirt and Batman provinces within the TRC3 Region of Turkey. Although it was tried to reach the whole universe, since it is difficult to reach the whole population, a survey study was conducted on 103 professional accountants serving in the TRC3 Region according to the non-random sampling method.

Research Hypotheses

Each of the twenty-three (23) statements in the research questionnaire was evaluated as a hypothesis, and while the twenty-three hypotheses were analyzed, it was tried to reveal whether there was a statistically significant difference between the groups considered in terms of different demographic characteristics by interpreting the results. The 23 statements and the hypotheses related to these statements are shown in Table 1;

Table 1. Research Hypotheses

H₁: There is a significant difference between the groups created with the statement that the financial statements prepared in accordance with FRS for LME help decision makers to make more accurate decisions.

H₂: There is a significant difference between the groups created with the statement that FRS for LME has been prepared by considering the needs of financial statement users.

H₃: There is a significant difference between the groups created with the statement that FRS for LME will increase the workload of the professionals.

H₄: There is a significant difference between the groups created with the statement FRS for LME emerged instead of SME TFRS.

H₅: There is a significant difference between the groups formed by the statement that I applied the innovations that came with FRS for LME by informing the businesses I keep accounting for.

H₆: There is a significant difference between the groups formed with the statement that I find

it correct to issue FRS for LME separately from the Full Set Accounting/Financial Reporting Standards.

H₇: There is a significant difference between the groups formed with the statement I think that making FRS for LME mandatory will contribute to our country's economy.

H₈: There is a significant difference between the groups formed with the statement that I think FRS for LME will contribute to accounting practices.

H₉: There is a significant difference between the groups formed with the statement that I think FRS for LMEs will positively affect the development of the profession.

H₁₀: There is a significant difference between the groups formed with the statement that professional accountants can learn FRS for LME with their own efforts.

H₁₁: There is a significant difference between the groups formed with the statement that the number of qualified professionals to understand and interpret FRS for LME is sufficient.

H₁₂: There is a significant difference between the groups formed with the statement that FRS for LME restricts the initiative of the members of the profession.

H₁₃: There is a significant difference between the groups formed with the statement that it is important for the standards to be adopted more easily that FRS for LME is taught as a course in vocational high schools and related faculties.

H₁₄: There is a significant difference between the groups formed with the statement that the complexity of TAS/IFRS creates difficulties in the perception of FRS for LME.

H₁₅: There is a significant difference between the groups formed with the statement that FRS for LME and Uniform Accounting System are in harmony.

H₁₆: There is a significant difference between the groups formed with the statement that the existence of regulations that do not comply with the tax system constitutes a significant obstacle in the implementation of FRS for LME.

H₁₇: There is a significant difference between the groups formed with the statement that my level of knowledge about FRS for LME is sufficient.

H₁₈: There is a significant difference between the groups formed with the statement that the increase in the number of written sources such as books, articles and papers about FRS for LME will help in understanding the standards.

H₁₉: There is a significant difference between the groups formed with the statement that I do not think that FRS for LME will contribute to the qualitative characteristics of the financial statements.

H₂₀: There is a significant difference between the groups formed with the statement that FRS for LME applications are effective in the institutionalization of businesses.

H₂₁: There is a significant difference between the groups formed with the statement that the

number of trainings and seminars is sufficient for a better understanding of FRS for LME.

H₂₂: There is a significant difference between the groups formed with the statement that explaining FRS for LME applications with a case study makes it easier to understand the standards.

H₂₃: There is a significant difference between the groups formed with the statement that FRS for LME education is a difficult education to be perceived by students and accounting professionals.

DEMOGRAPHIC FEATURES OF ACCOUNTING PROFESSIONALS

Before proceeding to the tests regarding the twenty-three (23) hypotheses determined for the study, frequency (percentage) analysis was performed based on the demographic characteristics of the participants, and the data regarding the results were explained in Table 2.

Table 2. Demographic Characteristics of Participants

Gender	N	%	Age Range	N	%
Male	96	93,2	21-24	9	8,7
Female	7	6,8	25+	94	91,3
Total	103	100	Total	103	100
Working Style	N	%	Professional Title	N	%
Dependent	22	21,4	CPA	93	90,3
Independent	81	78,6	Sworn-in CPA	10	9,7
Total	103	100	Total	103	100
City of Activity	N	%	Professional Experience	N	%
Mardin	27	26,2	0-5	21	20,4
Şırnak	23	22,3	6-10	25	24,3
Batman	28	27,2	11-15	34	33
Siirt	25	24,3	16+	23	22,3
Total	103	100	Total	103	100

Educational Status	Bachelor Degree	Master's Degree	PhD degree	Total
N	56	45	2	103
%	54,4	43,7	1,9	100

When Table 2 data is examined, it is seen that 96% of the participants are male and 7% are female. 94% of professional accountants are 25 years or older. 78.6% of professional accountants who contributed to the research work independently. While 54.4% of the participants are undergraduate graduates, 45.6% have postgraduate education. Examining their professional experience, it was revealed that 79.6% of the participants had more than five years of experience.

AWARENESS LEVEL OF ACCOUNTING PROFESSIONALS

In the study, the answers given to 23 statements in the questionnaire were examined in order to reveal the awareness levels of the dependent or independent individuals with the title of CPA and Sworn-in CPA about FRS for LME, and the results are shown in Table 3 as arithmetic mean and standard average.

Table 3. Arithmetic Mean and Standard Deviation Findings Regarding the Awareness Level of Professional Accountants

Awareness	\bar{x}	S.S.
Financial statements prepared in accordance with FRS for LME help decision makers to make more accurate decisions.	1,83	0,866
FRS for LME has been prepared by considering the needs of financial statement users.	2,24	0,944
FRS for LME will increase the workload of professionals.	2,50	1,274
BOBI FRS emerged instead of SME TFRS.	3,04	1,079
I applied the innovations that came with FRS for LME by informing the businesses that I kept their accounts.	2,77	1,204
I find it proper to issue FRS for LME separately from the Full Set Accounting/Financial Reporting Standards.	2,23	1,206
I think that making FRS for LME mandatory will contribute to our country's economy.	2,17	1,199
I think that FRS for LME will contribute to accounting practices.	2,20	1,207
I think that FRS for LME will positively affect the development of the profession.	2,13	1,163
I think that professional accountants can learn FRS for LME with their own efforts.	3,44	1,419
The number of qualified professionals who can understand and interpret	3,93	1,182

FRS for LME is sufficient.

FRS for LME restricts professionals from taking initiative.	2,85	1,115
It is important for FRS for LME to be taught as a course in vocational high schools and related faculties for easier adoption of standards.	1,96	1,145
The complexity of TAS/IFRS creates difficulties in the perception of FRS for LME.	2,38	1,113
The Uniform Accounting System is in harmony with the FRS for LME.	2,58	0,978
The existence of regulations that do not comply with the tax system constitutes an important obstacle in the implementation of FRS for LME.	2,88	1,182
My level of knowledge about FRS for LME is sufficient.	3,20	1,270
The increase in the number of written sources such as books, articles and papers about FRS for LME will help to understand the standards.	2,00	0,990
I do not think that FRS for LME will contribute to the qualitative characteristics of the financial statements.	3,28	1,366
FRS for LME applications are effective in the institutionalization of businesses.	2,01	1,004
The number of trainings and seminars is sufficient for a better understanding of FRS for LME.	3,95	1,132
Explaining FRS for LME applications with a case study makes it easier to understand the standards.	1,97	1,158
FRS for LME education is a difficult education to be perceived by students and accounting professionals.	2,84	1,234

When Table 3 data is analyzed, accountants agree with an average of 1.83 to the statement "Financial statements prepared in accordance with FRS for LME helps decision makers to make the right decisions", an average of 1.96 is given to the statement "It is important to have FRS for LME taught as a course in vocational high schools and related faculties in terms of easier adoption of standards" and the statement "Explaining FRS for LME applications with a case study makes it easier to understand the standards" with an average of 1.97 are noteworthy.

In addition, the average of the statement "The number of trainings and seminars is sufficient for a better understanding of FRS for LME" is 3.95. This value shows that training and seminars are insufficient. The average of the statement "The number of qualified professionals to understand and interpret FRS for LME is sufficient" is 3.93. This value reveals that the number of personnel who can perceive FRS for LME is insufficient.

RELIABILITY TEST (ANALYSIS)

Cronbach's alpha reliability analysis is a type of analysis that measures internal consistency, introduced by Lee Cronbach in 1951. This analysis reveals whether there is consistency between the items in the scale (Gürbüz and Şahin 2015, 315). Ercan and Kan (2004) state that reliability analysis is used to explain the homogeneity of the items in the scale as internal consistency analysis in likert-type

scales, when the measurement of the statements in the studies are not coded as binary items such as true/false or yes/no.

Cronbach's alpha value (Uzunsakal ve Yıldız 2018, 19) is stated to be:

Not reliable if $0.00 < R2 < 0.40$

Low reliability if $0.40 < R2 < 0.60$

Very reliable if $0.60 < R2 < 0.80$

High reliability $0.80 < R2 < 1.00$

The Cronbach alpha reliability of the 23-item scale, which aims to reveal the level of awareness of FRS for LME by the accounting professionals, was found to be 72%. It is seen that this reliability value is sufficient. That means, the reliability of the items is high.

N of Items	Factor	Awareness
23	Cronbach's Alpha	0,720

NORMALITY TEST

In order to explain the questions in the study, the normality test should be done first. When the statistical data is taken into account in the normality test, they are generally handled in two categories (Gürbüz and Şahin 2015, 213). These are parametric and non-parametric tests. Parametric tests emerge when the data show normal distribution and tests such as T-Test and Anova test (parametric tests) can be applied to determine the difference. On the other hand, non-parametric tests occur when the data is not normally distributed, Mann-Whitney U Test, Wilcox Test or Kruskal-Wallis Test (non-parametric tests) can be shown as an example of these tests.

Table 4. Kolmogorov-Smirnov (K-S) and Shapiro-Wilk Tests

	Kolmogorov-Smirnov (K-S)			Shapiro-Wilk tests		
	Statistics	Sd	P	Statistics	Sd	P
Awareness	,142	103	,000	,904	103	000

According to Table 4 data, the significance value was determined as 0.000 ($0.000 < 0.05$) for Kolmogorov-Smirnov test and 0.000 ($0.000 < 0.05$) for Shapiro-Wilk test. Accordingly, it can be stated that the data do not show normal distribution according to both the Kolmogorov - Smirnov test and the Shapiro - Wilk test. According to George and Mallery (2010), the fact that the skewness and kurtosis values of the study are in the range of +2 and -2 shows that it is sufficient to accept that the data show a normal distribution. The skewness (1.377) and kurtosis (3.740) values in the study also reveal that the data do not show a normal distribution. For this reason, non-parametric tests will be applied to explain the questions in the study.

NON-PARAMETRIC TESTS

Mann-Whitney U and Kruskal-Wallis tests will be applied since the data do not show normal distribution as a result of the normality test.

Mann-Whitney U Test

One of the most widely used non-parametric tests to determine the significance of the difference between two independent groups is the Mann-Whitney U test.

It was examined whether the statements of professional accountants operating in the TRC3 Region to determine the level of awareness about FRS for LME differ according to gender, professional title and working style groups, and the results of the Mann-Whitney test which is one of the non-parametric tests performed in this context are given in tables 5, 6 and 7. is located.

Table 5. Mann-Whitney Test Showing the Relationship Between Awareness Levels and Gender

Awareness	Gender	N	Mean	S.D	P (Sig)
FRSforLME_Mean	Male	96	2,6413	,45958	,435
	Female	7	2,4969	,24832	

When all the factors in Table 5 are examined in terms of gender, since the sigma (p) values for each factor are greater than 0.05, the explanation is made over FRSforLME_Mean. When the observed data were analyzed in terms of gender, it was revealed that there was no significant difference between the answers given to the questions.

Table 6. Mann-Whitney Test Showing the Relationship Between Awareness Levels and Professional Title

Awareness	Professional Title	N	Mean	S.D	P (Sig)
I think that FRS for LME will contribute to accounting practices.	CPA	93	2,312	1,2156	,001
	Sworn-in CPA	10	1,200	,4216	

When Table 6 data is analyzed by considering all factors in terms of professional title, it has been revealed that there is a significant difference between the answers given to the question "I think FRS for LME will contribute to accounting practices" and there is no significant difference in terms of other questions. In order to reveal the significant difference in terms of professional title, the Games-Howell test, one of the Post Hoc tests, was used.

Table 7. Mann-Whitney Test Showing the Relationship between Awareness Levels and Working Style

Awareness	Working Style	N	Mean	S.D	P (Sig)
FRSforLME_Mean	Dependent	22	2,6225	,34889	,620
	Independent	81	2,6339	,47451	

When all the factors in Table 7 are examined in terms of working style, the explanation is made on FRSforLME_Average, since the sigma (p) values for each factor are greater than 0.05. When the observed data were examined in terms of the way of working, it was revealed that there was no significant difference between the answers given to the questions.

Kruskal Wallis Test

Table 8. Kruskal-Wallis Test Showing the Relationship Between Awareness Levels and Age Groups

Awareness	Age	N	Mean	S.D	P (Sig)
I applied the innovations that came with FRS for LME by informing the businesses that I kept their accounts.	21-24	9	3,556	1,236	,047
	25+	94	2,702	1,1808	
My level of knowledge about FRS for LME is sufficient.	21-24	9	4,444	1,0138	,002
	25+	94	3,085	1,2327	
FRS for LME education is a difficult education to be perceived by students and accounting professionals.	21-24	9	1,667	0,7071	,002
	25+	94	2,957	1,2174	

When Table 8 data is analyzed by considering all factors in terms of gender, there is a significant difference among the answers given to the questions "I applied the innovations that came with FRS for LME by informing the businesses that I keep accounting for, my level of knowledge about FRS for LME is sufficient and FRS for LME education is a difficult education to be perceived by students and accounting professionals". It was revealed that there was no significant difference in terms of other questions. In order to reveal the significant difference, the Games-Howell test, one of the Post Hoc tests, was used.

Table 9. Kruskal-Wallis Test Showing the Relationship Between Awareness Levels and the City

Awareness	City of Activity	N	Ortalama	S.D	P (Sig)
FRS for LME will increase the workload of professionals.	Mardin	27	1,815	1,0014	,003
	Şırnak	23	2,522	1,2384	
	Siirt	28	2,643	1,3393	
	Batman	25	3,080	1,2220	
My level of knowledge about FRS for LME is sufficient.	Mardin	27	3,481	1,0141	,046
	Şırnak	23	3,478	1,2011	
	Siirt	28	2,607	1,3700	
	Batman	25	3,320	1,3140	
I do not think that FRS for LME will contribute to the qualitative characteristics of the financial statements.	Mardin	27	3,640	1,3503	,041
	Şırnak	23	3,783	1,0853	
	Siirt	28	2,893	1,3700	
	Batman	25	2,920	1,4411	

When Table 9 data is analyzed considering all the factors in terms of the city, it is seen that there is a significant difference between the answers given to the questions " FRS for LME will increase the workload of the professionals, My level of knowledge on FRS for LME is sufficient and I do not think that FRS for LME will contribute to the qualitative characteristics of the financial statements". It was revealed that there was no significant difference in terms of other questions. In order to reveal the significant difference in terms of the city, the Games-Howell test, one of the Post Hoc tests, was used.

Table 10. Kruskal-Wallis Test Showing the Relationship between Awareness Levels and Educational Status

Awareness	Educational Status	N	Mean	S.D	P (Sig)
FRSforLME_Mean	Bachelor Degree	56	2,6918	,50586	,195
	Master's Degree	45	2,5700	,36588	
	PhD Degree	2	2,3261	,21521	

When Table 10 data is analyzed considering all factors in terms of educational status, the explanation was made over FRSforLME_Average, since the sigma (p) values for each factor were greater than 0.05. When the observed data were examined in terms of educational status, it was revealed that there was no significant difference between the answers given to the questions.

Table 11. Kruskal-Wallis Test Showing the Relationship between Awareness Levels and Professional Experience

Awareness	Professional Experience	N	Mean	S.D	P (Sig)
FRS for LME has been prepared by considering the needs of financial statement users.	0-5	21	2,381	1,0235	,013
	6-10	25	2,640	1,1504	
	11-15	34	1,853	,6575	
	16+	23	2,261	,8100	
I think that making FRS for LME mandatory will contribute to our country's economy.	0-5	21	2,524	1,1233	,024
	6-10	25	2,320	1,3140	
	11-15	34	1,706	,9055	
	16+	23	2,391	1,3731	
I think that FRS for LME will contribute to accounting practices.	0-5	21	2,476	1,2091	,045
	6-10	25	2,560	1,3254	
	11-15	34	1,824	,9035	

	16+	23	2,130	1,3586	
	0-5	21	2,333	1,0646	
I think that FRS for LME will positively affect the development of the profession.	6-10	25	2,360	1,1136	,036
	11-15	34	1,735	,9942	
	16+	23	2,304	1,4281	
	0-5	21	3,000	,8367	
The Uniform Accounting System is in harmony with the FRS for LME.	6-10	25	2,583	1,0180	,004
	11-15	34	2,176	,9683	
	16+	23	2,826	,8869	
	0-5	21	2,000	,9487	
FRS for LME applications are effective in the institutionalization of businesses.	6-10	25	2,440	1,1930	,023
	11-15	34	1,588	,5569	
	16+	23	2,174	1,1541	

When Table 11 data is analyzed considering all factors in terms of professional experience, it has been revealed that there is a significant difference between the answers given to the questions “FRS for LME has been prepared by considering the needs of financial statement users, I think that making FRS for LME mandatory will contribute to our country's economy, I think FRS for LME will contribute to accounting practices, FRS for LME has a positive effect on the development of the profession, FRS for LME and Uniform Accounting System are in harmony and FRS for LME applications are effective in the institutionalization of businesses”. It was also revealed that there was no significant difference in terms of other questions. In order to reveal the significant difference in terms of professional experience, the Games-Howell test, one of the Post Hoc tests, was used.

CONCLUSION

The 23-question survey belonging to the study was directed to CPA and Sworn-in CPA operating in the provinces of Mardin-Şırnak-Batman-Siirt, defined as the TRC3 Region. The main purpose is to reveal the level of awareness of professional accountants working independently and independently in terms of FRS for LME. In this context, 23 questions about FRS for LME were asked to accounting professionals.

When the study is examined in terms of demographic characteristics, 92.3% of the 103 accounting professionals who answered the questionnaire, in other words, 96 of the participants are male and 7 of them are female. When the participants were examined in terms of age range, it was revealed that 91.3%, ie 94 people, were 25 years old and over. In the study, 103 of 207 professional accountants answered the questionnaire and in terms of professional title 93 of the participants are CPA and 10 of them are Sworn-in CPA. While 22 of them work dependently within a business, 81 of them carry out their activities independently. When we examined the participants in the study in terms of the provinces of the TRC3 Region, it was observed that the number of participants was close to each other. Considering the professional experience, 33% of the participants have an experience of 11-15

years. Considering their educational status, 56 of the participants have bachelor degree, 45 of them have master's degree and 2 of them have PhD degree.

When the participation rates of 23 statements in the survey prepared to determine the awareness level of the accounting professionals participating in the study about FRS for LME are examined, the statement of "Financial statements prepared in accordance with FRS for LME helps decision makers to make the right decisions" have an average value of 1.83, the statement "The teaching of FRS for LME as a course in vocational high schools and related faculties is important for easier adoption of standards" have an average value of 1.96 and the statement "Explaining FRS for LME applications with a case study provides convenience in understanding the standards" have an average value of 1.97 are noteworthy.

In addition, the average of the statement "The number of trainings and seminars is sufficient for a better understanding of FRS for LME " is 3.95. This value shows that training and seminars are insufficient. The average of the statement "The number of qualified professionals to understand and interpret FRS for LME is sufficient" is 3.93. This value reveals that the number of personnel who can perceive FRS for LME is insufficient.

As a result of the study, the participation rates of 23 statements in the questionnaire to reveal BOBI FRS awareness to dependent or independent individuals with the title of CPA and Sworn-in CPA were examined in terms of demographic indicators and the results were summarized as follows;

- When the awareness levels of professional accountants operating in the TRC3 Region are examined in terms of gender, education level and working style, it has been revealed that there is no significant difference between the answers given to the statements.
- When the awareness levels of accounting professionals operating in the TRC3 Region are examined in terms of professional title, it has been revealed that there is a significant difference only in terms of the statement "I think that FRS for LME will contribute to accounting practices".
- When the awareness levels of the accounting professionals operating in the TRC3 region are examined in terms of age groups, there is a significant difference in terms of these statements, "I have applied the innovations that come with FRS for LME by informing the businesses i hold their accounts", "My level of knowledge about BOBI FRS is sufficient" and " FRS for LME education is a difficult education to be perceived by students and accounting professionals".
- When the awareness levels of the accounting professionals operating in the TRC3 region are examined in terms of Professional experience, there is a significant difference in terms of these statements, " FRS for LME will increase the workload of professionals", " My level of knowledge about FRS for LME is sufficient" and "I do not think that FRS for LME will contribute to the qualitative characteristics of the financial statements".
- When the awareness levels of the accounting professionals operating in the TRC3 region are examined in terms of age groups, there is a significant difference in terms of these statements, " FRS for LME has been prepared by considering the needs of financial statement users", "I think that making FRS for LME mandatory will contribute to our country's economy", "I think that FRS for LME will contribute to accounting practices" and, "I think that FRS for LME will positively affect the development of the profession", "Uniform Accounting System is in harmony with FRS for LME" and "FRS for LME applications are effective in the institutionalization of businesses".

In order to eliminate or minimize the problems arising as a result of the study, FRS for LME trainings should be carried out continuously, the participation of professional accountants in these trainings should be compulsory, and professional chambers of accounting should provide their users with up-to-date resources with application examples on financial reporting and auditing standards.

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Uzun Öz

Küreselleşmenin bir sonucu olarak ortaya çıkan uluslararası ticari ilişkiler işletmeleri ticari hayatı kolaylaştıracak bazı uygulamaları ortaya koymaya zorlamıştır. Küresel boyutta kabul gören bu uygulamaların başında muhasebe standartları yer almaktadır. Oluşturulma düşüncesinin 10. Dünya Muhasebeciler Federasyonu'nda konuşulduğu muhasebe standartları, her ülkenin kabul edeceği ortak bir muhasebe ve finansman dilini ifade etmektedir. Bu dil işletmelere ticari hayatta özellikle finansal raporlama konusunda kolaylık sağlamaktadır. Türkiye Muhasebe ve Finansal Raporlama Standartları (TMS/TFRS) “KAYİK” olarak kısaltılan Kamu Yararını İlgilendiren Kuruluşlar tarafından zorunlu olarak uygulanacaktır. Bu işletmelere bankalar, sigorta şirketleri ve borsada işlem gören şirketler örnek olarak verilebilir. Bunlar dışında kalan büyük ve orta büyüklükteki işletmeler için Kamu Gözetimi Muhasebe ve Denetim Standartları Kurulu (KGK) 29 Temmuz 2017 tarihli ve 30138 Sayılı Mükerrer Resmî Gazete’de “Büyük ve Orta Boy İşletmeler İçin Finansal Raporlama Standardı”nı (BOBİ FRS) yayımlamıştır. “Önce küçükleri düşün” ilkesinden yola çıkmıştır. Bu standart, bağımsız denetime tabi olup Türkiye Finansal Raporlama Standartlarını (TFRS) uygulamayan işletmelerin uygulayacakları finansal raporlama çerçevesini oluşturmaktadır. BOBİ FRS, TMS/TFRS’ler gibi işletmelerin finansal raporlamanın temel ve destekleyici niteliksel özelliklere uygun yapılmasını sağlamaktadır. Finansal raporlamanın gerçeğe ve ihtiyaca uygun, karşılaştırılabilir, anlaşılabilir ve güvenilir bir şekilde zamanında sunulması amacıyla oluşturulan BOBİ FRS (KGK), kurumsal şeffaflığı ön plana çıkaran finansal raporlama standartlarını ortaya koymuştur. BOBİ FRS’de ilk hedef, KGK tarafından Avrupa Birliği (AB) düzenlemeleri ve uluslararası muhasebe ve finansal raporlama ile uyumlu muhasebe standartları oluşturulmasıdır. 27 bölümden ve hem münferit hem de konsolide finansal tablo formatlarından oluşan BOBİ FRS’de dipnotlar ve TMS/TFRS ile BOBİ FRS arasında yapılacak geçişleri açıklayan ayrı bölümler bulunmaktadır. Literatür incelendiğinde BOBİ FRS farkındalığı üzerine birkaç çalışma yapılmıştır. Fakat TRC3 Bölgesi içerisinde faaliyette bulunan muhasebe meslek mensupları üzerine herhangi bir çalışma yapılmamıştır. Bu çalışmanın literatüre yapacağı katkı TRC3 bölgesi üzerine yapılan ilk çalışma olmasıdır. BOBİ’ler için uyarlanmış olan

BOBİ FRS'nin ülkemizde daha etkin ve verimli bir şekilde uygulanması açısından en önemli görev bu standartları anlayan, benimseyen ve aynı zamanda uygulayıcı niteliğe sahip olan muhasebe meslek mensuplarına düşmektedir. Bu açıdan çalışma kapsamında; TRC3 Bölgesi'nde faaliyet gösteren muhasebe meslek mensuplarının BOBİ FRS hakkındaki düşüncelerinin ve farkındalık düzeylerinin hazırlanan Anket yardımıyla ölçülmesi amaçlanmıştır. Bu kapsamda TRC3 Bölgesi'nde Mardin-Şırnak-Siirt-Batman illerinde faaliyette bulunan 207 muhasebe meslek mensubuna ulaşılmak istenmiş ancak bunlardan sadece 103'üne ulaşılabilmektedir. Bu 103 muhasebe meslek mensubunun BOBİ FRS hakkındaki görüşleri ve farkındalık düzeyleri ankete vermiş oldukları cevaplar ışığında değerlendirilmiştir. Bu çalışma kapsamında TRC3 Bölgesi'nde hizmet sunan muhasebe meslek mensuplarının BOBİ FRS farkındalığını ölçmek amacıyla 23 ifade SMMM ve YMM unvanına sahip bireylere anket uygulanmıştır. Bilinirlik veya farkındalığı ölçen birçok çalışma incelendiğinde muhasebe meslek mensupları üzerine de çalışmaların gerçekleştirildiği görülmüştür. Bu çalışmalardan 5 tanesi direkt olarak BOBİ FRS bilinirliği ve farkındalığının muhasebe meslek mensupları tarafından nasıl algılandığını ortaya koymaya yönelik yapılan çalışmalardır. Ancak yapılan çalışmalar incelendiğinde TRC3 Bölgesi dikkate alınarak gerçekleştirilmiş bir alan çalışması bulunmamaktadır. Bu nedenle TRC3 Bölgesi'nde hizmet sunan SMMM ve YMM unvanına sahip bağımlı veya bağımsız çalışan bireyler üzerine bir anket çalışması gerçekleştirilmiştir. Çalışmada toplam 2 bölüm bulunmaktadır. İlk bölümde muhasebe meslek mensuplarının demografik özellikleri belirlenmektedir. İkinci bölümde ise muhasebe meslek mensuplarının BOBİ FRS hakkındaki bilgi düzeylerinin tespitine yönelik sorular sorulmaktadır. Anket formunun hazırlanmasında literatürde yer alan Karahan'ın (2017) çalışmasından faydalanılmıştır. Çalışma sonucunda SMMM ve YMM unvanına sahip bağımlı veya bağımsız olarak çalışan bireylere BOBİ FRS farkındalığını ortaya koymaya yönelik ankette yer alan 23 ifadeye katılma oranlarının demografik göstergeler açısından incelenmiş ve ortaya çıkan sonuçlar özet olarak şunlardır: TRC3 Bölgesi'nde faaliyet gösteren muhasebe meslek mensuplarının farkındalık düzeyleri; cinsiyet, eğitim durumu ve çalışma şekli açısından cevaplar arasında anlamlı bir farklılık olmadığı; mesleki unvan açısından incelendiğinde sadece "BOBİ FRS'nin muhasebe uygulamalarına katkı sağlayacağını düşünüyorum." ifadesi açısından anlamlı bir farklılık olduğu; yaş grupları açısından incelendiğinde "BOBİ FRS ile gelen yenilikleri muhasebesini tuttuğum işletmelere bilgilendirme yaparak uyguladım.", "BOBİ FRS konusunda bilgi düzeyim yeterlidir." ve "BOBİ FRS eğitimi, öğrenciler ve muhasebe meslek mensupları tarafından algılanması zor bir eğitimidir." ifadeleri açısından anlamlı bir farklılık bulunduğu; memleket açısından incelendiğinde "BOBİ FRS, meslek mensuplarının iş yükünü artıracaktır.", "BOBİ FRS konusunda bilgi düzeyim yeterlidir." ve "BOBİ FRS'nin finansal tabloların niteliksel özelliklerine katkı sağlayacağını düşünmüyorum." ifadeleri açısından anlamlı bir fark bulunduğu; mesleki deneyim açısından incelendiğinde "BOBİ FRS, finansal tablo kullanıcılarının ihtiyaçları gözetilerek hazırlanmıştır.", "BOBİ FRS'nin zorunlu olmasının ülkemiz ekonomisine katkı sağlayacağını düşünüyorum.", "BOBİ FRS'nin muhasebe uygulamalarına katkı sağlayacağını düşünüyorum.", "BOBİ FRS'nin mesleğin gelişimini olumlu yönde etkileyeceğini düşünüyorum.", "BOBİ FRS ile Tekdüzen Muhasebe Sistemi uyum içerisindedir." ve "BOBİ FRS uygulamaları, işletmelerin kurumsallaşmasında etkilidir." ifadeleri açısından anlamlı bir fark bulunmadığı tespit edilmiştir.