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# Evaluation of Accounting Education Offered in Formal Education in Turkey in Terms of Infrastructure and Human Standards

## -A Model Practice in Erzurum-

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**Abstract**

With the new Turkish Trade Act, which was introduced in 2011 in Turkey, organisation of accounting records and financial statements must be based on the International Accounting and Financial Reporting Standards. These standards are constituted and accepted on a global scale. In order to practice standards and make it the foundation for desired right evaluations, it is very important to organise accounting records and financial statements according to these standards. Ensuring compliance with standards on a global scale will allow comparable and objective accounting records and financial data to be created in the world. As a result, it will be possible to base financial and economical evaluations on right foundations. Schools' physical infrastructure, students' educational infrastructure and competency of human factors that provide and support accounting education is critically important in order to be able to provide education in compliance with these standards. In this study, we tried to determine how students, who receive accounting education in Turkey's formal education institutions, receive this education in terms of educational infrastructure and competency in humane standards by conducting a survey. With the pilot application in Erzurum city, how the competency in terms of infrastructure of accounting education and human standards is perceived in all formal education levels by people who receive this education. The survey was conducted among students who received accounting courses in high school, college, faculty, master's and doctoral level. Thus, perceptions of students, who have received accounting course in every level of formal accounting education, educational infrastructure and physical infrastructure and competency in terms of human standards were measured.

**Keywords**

*-Accounting, Financial Statements, Accounting Education, IAS, IFRS*

## 1. INTRODUCTION

With the introduction of new Turkish Trade Act in 2011, compliance with the International Accounting and Financial Reporting Standards became compulsory in accounting records and organising financial statements. Compliance with these standards will allow accounting records and financial data to be more comparable and lead to more accurate evaluations at a national and global level. Ensuring compliance with these standards, educational infrastructure, the physical infrastructures of institutions where accounting education is offered, and standards of human factors which affect the accounting education offered directly and indirectly, are important. Students' educational infrastructure in the beginning of the accounting education, the suitability of

accounting content to the level of education of students, efficiency of physical infrastructure of the educational institution and more importantly, competency of human factors that have direct and indirect effects on accounting education offered are important.

Achieving a high level of success in an education system depends on using several factors together and accurately. Use of all factors that produce success in education will increase the overall quality. It is the same for accounting education.

For the success of accounting education, it is important to create course content in compliance with these standards, students' infrastructures in the beginning of education and the physical infrastructure of education institutions in addition to other factors. The quality and efficiency of educators, administrators and other support staff in providing services have important effects on the quality of education. For these reasons, previous education background of students who are receiving accounting education and physical infrastructure of institutions where accounting education is offered, competency of educators and other personnel and their performance in providing services have a high impact on the quality of accounting education.

## 2. APPLICATION OF INTERNATIONAL ACCOUNTING AND FINANCIAL REPORTING STANDARDS IN TURKEY

With the introduction of new Turkish Trade Act in 2011, compliance with the International Accounting and Financial Reporting Standards became compulsory in accounting reacords and organising financial statements (TTA, article 64, 68, 69, and 1534). These standards are the International Accounting and Financial Reporting Standards. These standards were translated into Turkish and are accepted as Turkish Accounting Standards and Turkish Financial Reporting Standards (Akdogan, Sevilengul, 2007, 31). International accounting and financial reporting standards published within this context are translated into Turkish and published as national standards and application of these standards are obligatory since 2013. Accounting education at the high school and associate degree level are conducted within the scope of "Vocational and Technical Training Regulations" and the other legislation regarding education (www.tesk.org.tr). Accounting education at the undergraduate and graduate level is conducted within the scope of the other legislation of Higher Education and the regulations of associate, undergraduate and graduate education (Dizman, 2015, 16). Accounting education is generally offered in high school, associate, undergraduate and graduate institutions specified in the Law number 1739, Article 36. Education offered in regards to accounting standards will improve accounting applications (Yukcu et al., 1997, 20).

## 3. STUDENTS' EDUCATIONAL BACKGROUND IN THE BEGINNING OF ACCOUNTİNG TRAINING

The starting point of the accounting training in formal education in Turkey is the education offered in vocational high schools and high schools with multiple programs that are specified in the article 29 in the law number 1739. Previous education level of students is important for the success of accounting training because when the accounting training is given to students with strong background, the efficiency reaches to a higher level. Therefore, students' previous education background will impact the quality of education.

## 4. PHYSICAL INFRASTRUCTURE OF INSTITUTIONS WHERE ACCOUNTING TRAINING IS PROVIDED

Schools and places in these schools where accounting training is provided have impact on the quality of education. Physical characteristics and equipment of these places impact the quality of education. Classrooms and other units where education is provided (labs etc.) need to be designed accordingly with structure and student capacity. The number of students should be appropriate and the physical capacity needs to be adjusted according to the number of students.

## 5. HUMAN STANDARDS IN ACCOUNTING EDUCATION

As in education in general, in accounting education both students receiving the education, educators who are providing it, administrators and other support personnel need to have certain standards.

These standards are the education that students received previously to gain competency in order to be able to receive accounting training. In other words, students need to receive formal education previously and this education needs to have certain standards in order for the student to receive accounting training.

Educators need to have the formation, education background and up-to-date-information to offer the accounting education accurately. Educators need to be competent enough to provide accounting training by using the most accurate methods, techniques and techologies.

Administrators and other support personnel need to be supportive for the accounting training to be provided under the most suitable conditions. Administrators have the highest responsibility to create the infrastructure needed for training to be offered in suitable conditions. Administrators who undertake these responsibilities successfully in terms of physical infrastructure and equipment increase the quality of accounting education.

Technical and other support personnel have an impact on the increase of the quality of accounting training by supportive works they do. For instance, in computerized accounting classes, having computers ready for class in terms of equipment and software, providing cleaning services on a timely and accurate manner.

## 6. A MODEL PRACTICE IN THE CITY OF ERZURUM WHICH COVERS ALL STAGES OF FORMAL ACCOUNTING EDUCATION

### 6.1. Research Objective

The research objective is to determine the competency of previous education background of students who had taken accounting courses, the competency of the infrastructure of schools where accounting training is provided, the competency of accounting instructors, administrators and other support personnel, and to provide solutions.

### 6.2. The Scope of Research

The research is a survey application for students who have taken accounting courses in 2 Trade Vocational Schools, 2 Colleges, Faculty of Economics and Administrative Sciences of 2 universities and in master's and doctoral programs of a university in Erzurum.

### 6.3. Methodology of the Research

In this research, students were asked 10 survey questions about education background, school infrastructure, competencies of educators and other personnel. They were asked to answer these questions in a 5 point Likert scale.

### 6.4. Results of Survey Evaluations

Students were asked to answer 10 questions in 5 point Likert scale. Answer options for the questions and the percentages of answers (%) are provided below.

1 Strongly Agree 2 Agree 3 Neutral 4 Disagree 5 Strongly Disagree

**Infrastructure of Accounting Education and Human Standards Survey Results (%)**

Table 1. Physical environments where accounting training is done are appropriate for this training. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 17 | 35 | 34 | 10 | 4 | 100 |
| Colleges | 14 | 31 | 32 | 14 | 9 | 100 |
| Faculties | 10 | 32 | 29 | 19 | 10 | 100 |
| Master | 10 | 30 | 40 | 20 | 0 | 100 |
| Doctorate | 0 | 10 | 40 | 40 | 10 | 100 |
| Toplam | 51 | 138 | 165 | 103 | 33 | 500 |
| Average % | 10 | 28 | 33 | 21 | 8 | 100 |

Table 2. The number of students per classrooms where accounting training is done is appropriate for this training. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 19 | 40 | 26 | 13 | 2 | 100 |
| Colleges | 6 | 39 | 33 | 14 | 8 | 100 |
| Faculties | 9 | 35 | 25 | 20 | 11 | 100 |
| Master | 10 | 20 | 20 | 40 | 10 | 100 |
| Doctorate | 10 | 20 | 20 | 40 | 10 | 100 |
| Toplam | 54 | 154 | 124 | 127 | 41 | 500 |
| Average % | 11 | 31 | 25 | 25 | 8 | 100 |

Table 3. Formal education we receive before accounting training is sufficient to understand accounting classes. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 17 | 42 | 30 | 9 | 2 | 100 |
| Colleges | 18 | 27 | 33 | 17 | 5 | 100 |
| Faculties | 6 | 28 | 29 | 23 | 14 | 100 |
| Master | 0 | 30 | 40 | 20 | 10 | 100 |
| Doctorate | 0 | 40 | 0 | 30 | 30 | 100 |
| Toplam | 41 | 167 | 132 | 99 | 61 | 500 |
| Average % | 8 | 33 | 27 | 20 | 12 | 100 |

Table 4. The content of accounting classes provided are appropriateto my education level. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 23 | 43 | 23 | 6 | 5 | 100 |
| Colleges | 6 | 37 | 37 | 14 | 6 | 100 |
| Faculties | 8 | 33 | 29 | 22 | 8 | 100 |
| Master | 10 | 40 | 20 | 20 | 10 | 100 |
| Doctorate | 10 | 40 | 20 | 20 | 10 | 100 |
| Toplam | 57 | 193 | 129 | 82 | 39 | 500 |
| Average % | 11 | 39 | 26 | 16 | 8 | 100 |

Table 5. Accounting training is done in accordance with methods and techniques that make learning easier. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 19 | 36 | 31 | 9 | 5 | 100 |
| Colleges | 9 | 34 | 37 | 13 | 7 | 100 |
| Faculties | 7 | 27 | 31 | 22 | 13 | 100 |
| Master | 0 | 20 | 20 | 40 | 20 | 100 |
| Doctorate | 10 | 30 | 10 | 30 | 20 | 100 |
| Toplam | 45 | 147 | 129 | 114 | 65 | 500 |
| Average % | 9 | 29 | 26 | 23 | 13 | 100 |

Table 6. The accounting knowledge of accounting instructors is sufficient. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 18 | 36 | 29 | 12 | 5 | 100 |
| Colleges | 11 | 35 | 31 | 16 | 7 | 100 |
| Faculties | 9 | 36 | 27 | 18 | 10 | 100 |
| Master | 10 | 40 | 10 | 30 | 10 | 100 |
| Doctorate | 0 | 20 | 40 | 30 | 10 | 100 |
| Toplam | 48 | 167 | 137 | 106 | 42 | 500 |
| Average % | 10 | 33 | 27 | 21 | 9 | 100 |

Table 7. Teaching of accounting instructors is understandable and effective. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 21 | 38 | 29 | 8 | 4 | 100 |
| Colleges | 5 | 37 | 37 | 15 | 6 | 100 |
| Faculties | 10 | 32 | 28 | 17 | 13 | 100 |
| Master | 0 | 20 | 30 | 30 | 20 | 100 |
| Doctorate | 0 | 30 | 10 | 40 | 20 | 100 |
| Toplam | 36 | 157 | 134 | 110 | 63 | 500 |
| Average % | 7 | 31 | 27 | 22 | 13 | 100 |

Table 8. Our administrators have the necessary elements ready on a timely manner and at a sufficient level. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 21 | 37 | 25 | 12 | 5 | 100 |
| Colleges | 9 | 26 | 39 | 17 | 9 | 100 |
| Faculties | 7 | 27 | 31 | 24 | 11 | 100 |
| Master | 10 | 40 | 20 | 20 | 10 | 100 |
| Doctorate | 10 | 20 | 20 | 30 | 20 | 100 |
| Toplam | 57 | 150 | 135 | 103 | 55 | 500 |
| Average % | 11 | 30 | 27 | 21 | 11 | 100 |

Table 9. Technical personnel keep necessary equipment for accounting training ready in a timely manner consistently. (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 25 | 35 | 28 | 9 | 3 | 100 |
| Colleges | 5 | 37 | 31 | 19 | 8 | 100 |
| Faculties | 7 | 32 | 31 | 18 | 12 | 100 |
| Master | 0 | 30 | 20 | 40 | 10 | 100 |
| Doctorate | 0 | 10 | 20 | 30 | 40 | 100 |
| Toplam | 37 | 144 | 130 | 116 | 73 | 500 |
| Average % | 7 | 29 | 26 | 23 | 15 | 100 |

Table 10. Other personnel (officers, attendant, etc) do the necessary work consistently and at a sufficient level in order for the accounting training to be provided under appropriate conditions.

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 24 | 31 | 27 | 10 | 8 | 100 |
| Colleges | 5 | 30 | 38 | 18 | 9 | 100 |
| Faculties | 6 | 30 | 33 | 21 | 10 | 100 |
| Master | 10 | 10 | 30 | 30 | 20 | 100 |
| Doctorate | 10 | 10 | 40 | 30 | 10 | 100 |
| Toplam | 55 | 111 | 168 | 109 | 57 | 500 |
| Average % | 11 | 22 | 34 | 22 | 11 | 100 |

Table 11. All Schools (%)

| Options | 1 | 2 | 3 | 4 | 5 | Total |
|---|---|---|---|---|---|---|
| High Schools | 21 | 37 | 27 | 10 | 5 | 100 |
| Colleges | 9 | 33 | 35 | 16 | 7 | 100 |
| Faculties | 8 | 31 | 30 | 20 | 11 | 100 |
| Master | 6 | 28 | 25 | 29 | 12 | 100 |
| Doctorate | 5 | 23 | 22 | 32 | 18 | 100 |
| Toplam | 49 | 152 | 139 | 107 | 53 | 500 |
| Average % | 10 | 30 | 28 | 21 | 11 | 100 |

Survey questions in high schools were accepted at a high level. In terms of all the survey questions, "strongly agree" suggestion received the highest support in high schools with 21%. Again, the support for "Agree" suggestion occurred the most in high schools with 37%. The support ratio to survey suggestions in colleges is lower than high schools. The support ratio to suggestions in faculties is lower than colleges. Master's and Doctoral education show the same decrease. The higher the level of accounting education, the lower the support ratio in survey suggestions. This shows that as the education level of students who receive this education goes higher the ratio of their satisfaction decreases in accounting education in terms of infrastructure and human standards. As the level of infrastructure and human standards increase, they are seen as more incompetent by students. Generally the support average to the survey suggestions were evaluated with all schools together, "Strongly Agree" received 10% and "Agree" received 30% support. In other words, survey suggestions are supported by 40% of students. The percentage of neutrals is 28%. When this ratio is distributed based on the ratio supported by the suggestions, the support ratio is 55.5%. The percentage of students who answered the questions as "Strongly Disagree" is 11%. The ratio of "Disagree" is 21%. The ratio of the studens who did not support the suggestions is a total of 32%. When neutrals are added based on the ratio of who did not support the suggestions, the ratio of students who did not support the suggestions is 44.5 %. In other words, competencies in infrastructure and human standards included in the survey suggestions were supported by 55.5 % of participants while found incompetent by 45.5%. The highest support rate was found in high schools while the lowest is in doctoral education. In other words, the satisfaction rate in universities decreases as the stage of education increases.

## 7. CONCLUSION

The results of this study which evaluated the accounting training in terms of infrastructure and human standards, showed that 55.5% of students who received accounting training find the education competent in terms of infrastructure and human standards while 45.5% find it incompetent. With these ratios, the ratio of students who supported the suggestions is 10% more than the ones who did not support, it should be seen as competent. The highest support for the survey suggestions came from high schools. In other words, students who find the accounting education positive in terms of infrastructure and human standards are high school students in a high ratio because when neutrals are distributed in proportion to the students who supported the suggestions, total support reaches to 79% in high schools. In other education stages, this ratio decreases. In college, faculty, master's and doctoral stages the ratio tends to decrease respectively. The lowest ratio is in doctoral education. The total support ratio in this education level is 28%. When neutrals are distributed based on the support, the total support ratio goes up to 36%. This ratio shows that doctoral students find accounting education incompetent in terms of infrastructure and human standards.

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