


A COMPARATIVE STUDY ON THE BUSINESS SCHOOL STUDENTS' PERCEPTIONS ON THE PROFESSIONAL ACCOUNTANCY OF TURKEY

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ABSTRACT

Accounting profession has had a bad reputation in many countries for years. This might come from misinformation or misperception. This has been well studied around the world recently. The studies realized in the last decade mainly have been on the understanding and analyzing the opinions and/or perceptions of the public or the different communities on the professional accountants in different countries. Inspired from these studies, the purpose of the study is to examine any changes occurred on the negative perceptions of the business school students of Istanbul University on the Turkish accounting profession in five years from 2007 to 2012. In that regard, this study has sought whether any changes occurred in Turkey in five years; (1) on the factors affecting the students' perceptions, (2) on their perceptions about the differences of the duties conducted by two different levels of the accounting profession, and (3) on their perceptions about the accounting profession by demographical features (gender, section, and level). A structured questionnaire was adopted from the study of Jackling (2002) and conducted first in 2007, and the study simply concluded that the accounting profession has a bad reputation for business school students in Turkey (Pekdemir and Pekdemir, 2011). This was not unique or new since it was the same in many countries. The study was repeated in 2012 in the same school of business in order to identify possible differences on the perceptions of the business school students. Four different sections of questions were asked to the students in both studies. The data gathered were analyzed through the SPSS Software Package. Findings of the comparison are interesting themselves, and also might be intriguing for particular people to make more comparative studies.

 *Accountancy, accounting profession, students' perceptions.*

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INTRODUCTION

Certain research studies concluded that accounting profession has had a bad reputation in many countries during the last two decades. As a consequence, this has been impacting the business students' career choices. The studies having objectives of understanding and analyzing the opinions and/or perceptions of the public or the different stake holders on the accounting professions in different countries verified these assertions.

As an indication this image of the accounting profession has caused a significant decline in the number of studying accounting in some schools (Byrne & Willis, 2003; Wells & Fieger, 2005). Therefore the accounting profession in some countries struggled with the 'best and brightest' student issue for some time by becoming much more difficult to attract such students into the accounting profession due to less attractiveness to tertiary students.

In contrast some studies had reverse findings and implications. Dowall and Jackling (2009) suggested that students perceive that the professional accountants are well respected. The findings of Tan and Laswad (2006) revealed that "accounting majors hold positive attitudes towards some of the perceptions of the accounting profession and the study of accounting." Coleman *et al.* (2004) surveyed college business students in the USA on their perceptions of the accounting. They concluded that the students have not rethought their college major or career choice as a result of the corporate accounting problems such as Enron.

Jackling (2002) concluded that many students studying first-year accounting maintain negative perceptions of accounting, and also stated the majority of students viewed accounting work as boring, or requiring number-manipulating activities. Marriott and Marriott (2003) indicated exposure to accounting studies has a negative effect on attitudes towards the profession. This might have come from the students' perceptions of the profession related to work activities and prestige of the professional accountants. Also these attitudes might be varying from the country to country and from time to time.

Hartwell *et al.* (2004) studied on the high school students' perceptions of accounting in Ohio and Indiana, USA. This aimed to measure their impressions of, and interest in, accounting careers. The study had an assumption that "understanding students' perceptions of accounting is an important first step in the effort to attract the best to the accounting profession." Byrne and Willis (2005) studied to examine the Irish environment through understanding Irish secondary school students' perceptions of the work of a professional accountant and the accounting profession. Their study indicated that the students found to hold a traditional view of the profession considering it to be boring, definite, and precise and compliance driven. However students who are studying accounting in school

have less negative views than those not studying the subject. In addition females of Irish view accounting as more definite, precise and compliance driven than males. Students' perceptions are influenced by the study of the subject at school, the factual media and teachers.

There is no doubt high school teachers have been career advisors playing a key role in making career choices of the young people. High school teachers' or secondary school educators' perceptions on the accounting professions were well studied around the world since the students' perceptions (or misperceptions) at the matter may be influenced by those teachers (Myburgh, 2005). Studies to identify secondary school teachers' perceptions on the accounting professions have been conducted by Hardin *et al.* (2000), Wells and Fieger (2004, 2005), Sugahara *et al.* (2006), Pekdemir and Pekdemir (2010), and Coetzee and Oberholzer (2010) in the USA, Australasia, Japan, Turkey, South Africa, respectively. Similarly Evreart and Trebucq (2006) studied on the perceptions of accounting by different stakeholders and the career choices in France. These studies concluded that the accounting profession was held in relatively low esteem in comparison to the engineering, legal and medical professions. These studies also had shown that high school teachers' or secondary school educators' perceptions on the accounting professions are low, in somewhere very low.

1. MOTIVATION AND PURPOSE

This study was certainly been inspired from the studies existing around the world in the same field. A study of 2007 on the business school students' perceptions on the Turkish accounting profession (Appendix – A) revealed that accounting profession is boring, definite, and precise and compliance driven (Appendix – B) (Pekdemir & Pekdemir, 2011). Therefore, it can be argued that accounting profession had a bad reputation in the business school students' image in Istanbul University.

During 2011, major changes relating to the Turkish accounting profession occurred. As being a candidate toward full membership to the EU, Turkey has changed the trade legislation existing since 1956. The Turkish Parliament passed the new Turkish Trade Code in January 2011. It was published on February 11, 2011 on the Official Gazette. It brings more rights and obligations for the Turkish professional accountants in the fields of accountancy. Financial reporting and auditing requirements changed. Both IFRS and IFRS for SMEs are required mandatory as of January 1, 2013. Auditing profession is aligned by the EU Directive 8 and the IES 8 of the IAESB of IFAC. Public Oversight Board is established in late 2011, and the Board empowered with the authorities relating to financial reporting and auditing for not only publicly held companies but also all

entities including SMEs. Consequently all national and international auditing and accounting firms started to hire more young people for accounting and auditing career.

As a result of these developments, accounting and auditing career becomes more popular among business school graduates. Therefore we wanted to realize the same study in 2012 in order to explore whether any changes occurred on the negative perceptions of the Business School students of Istanbul University on the Turkish accounting profession. In that regard, this study seeks whether any changes occurred in Turkey in five years;

- (1) on the factors affecting the students' perceptions,
- (2) on their perceptions about the differences of the duties conducted by two different levels of the accounting profession, and
- (3) on their perceptions about the accounting profession by demographical features (gender, section, and level).

2. SURVEY INSTRUMENT

In order to accomplish the goal of the study, the same questionnaire that was adopted from the study of Jackling (2002) for the Turkish accountancy environment, and used in 2007 was conducted in 2012. The questionnaire had four sections. The first section covered demographic features of the students, and then the rest was divided into three parts in order to reach targets of the survey. Details about each section are following (Pekdemir & Pekdemir, 2011):

First section of the questionnaire was designed to get information about demographic profile of students. In this section, six questions were asked. These are related with gender, section as Turkish or English, and also level of the students as freshmen vs. seniors (students) ongoing education.

Second section of the questionnaire was designed to explore students' perceptions about the services delivered by the professional accountants. In this section, twenty-four statements provided, and the students were asked to choose one of five scale choices: (1) definitely not agreed, (2) not agreed, (3) no opinion, (4) agreed, and (5) definitely agreed.

Second section has also had four groups. This categorization was hidden on purpose so that the students could not recognize. The meanings of those are following:

1st Group: It covered first six statements introducing the accounting profession in Turkey as **negative and boring**.

1. Accountants deal with accounting books.
2. The works they conduct are boring so they have no satisfaction.

3. Basically they deal with the numbers and figures.
4. People around them are also bored.
5. They do legal works for their clients to make more money.
6. Generally they work in small, dark, and boring places.

2nd Group: It covered the statements numbered between 7 and 12. This group introduced the accounting profession in Turkey as **not important**. The statements provided are following:

7. Accountants prepare tax statements.
8. They do bookkeeping for fiscal transactions.
9. They obtain and disseminate financial data.
10. They prevent wrong usage of money.
11. They are in charge of both business accounts and private accounts.
12. They periodically control business accounts.

3rd Group: It covered the statements numbered between 13 and 18. This group introduced the accounting profession in Turkey as **important**. The statements provided are following:

13. Accountants take roles in preparing financial statements.
14. They take roles in auditing financial statements.
15. They assist managers and directors to manage money and equivalents.
16. They deliver financial planning services.
17. They realize tax planning in businesses.
18. They deliver services of financial analyses and consulting.

4th Group: It covered the statements numbered between 19 and 24. This group introduced the accounting profession in Turkey as **very important**. The statements provided in this sub section are following:

19. Providing relevant and appropriate data and information, accountants assist their clients to use limited sources.
20. They diagnose issues and problems in businesses and create solutions for those.
21. Providing relevant, reliable, and proper financial information, they assist people at the position of decision-making.
22. They provide financial information related to business to the managers, and advise possible financial strategies.
23. They diagnose strengths and weaknesses of businesses, and submit those to the managers.
24. They interpret financial reports and information of businesses.

Third section of the questionnaire was designed to explore possible factors that might have affected students' perceptions and about the services delivered by the accountants in Turkey. For this objective, seven statements provided to the

students, and those were asked to choose one three-scale options as **disagree**, **no opinion**, and **agree**. Statements given are following:

1. Family environment.
2. First and secondary school environment.
3. Social environment.
4. Press and media I follow.
5. Accountancy organizations around.
6. Scientific periodicals I follow.
7. Experience I had during my work life.

Fourth section of the questionnaire is the last section as well. This section was designed; (1) to explore whether there are between differences on the duties of the certified public accountants and the sworn in certified public accountants, (2) to explore whether there exists differentiations among students' perceptions about the services delivered by the accountants. For this purpose, four statements provided to the students, and those were asked to choose relevant ones of those. Statements are following:

“In my opinion;

- a) There are not any differences between on the duties of the certified public accountants and the sworn in certified public accountants.
- b) There must be certain differences between on the duties of the certified public accountants and the sworn in certified public accountants, but I do not know what they might be.
- c) There certainly are differences between on the duties of the certified public accountants and the sworn in certified public accountants, but I do not know what they are.
- d) There are differences between on the rights and obligations of the certified public accountants and the sworn in certified public accountants in the case of basically working in the public interest.”

3. METHOD, SAMPLE, AND FINDINGS

The copies of the questionnaire briefly mentioned above were delivered in person to the classrooms chosen in the Business School of Istanbul University, asked the students voluntary to participate in, and then the responded copies were received later in person. Through this approach, it was proposed to provide more time and liberty to the students.

For the purpose of comparison, we have conducted our survey again in 2012. In 2007, total number of students registered to the School of Business was 2,159 and it was 2,480 in 2012. However, within the scope of our research, since we have

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aimed to explore freshman and senior students' perceptions about accounting profession, our population size is limited to 991 in 2007 and 1,351 in 2012. Percentages of the responses received can be seen in the Table-1, our sample are 579 students (58 %) in 2007, it is 531 (39 %) in 2012.

Table 1. Sample - Population of the survey and demographic breakdown of students

	2007				2012			
	Frequency		%		Frequency		%	
	Population	Sample	within population	Participant %	Population	Sample	within population	Participant %
Female	339	232	0.68	0.40	542	260	0.48	0.49
Male	652	347	0.53	0.60	809	271	0.33	0.51
Turkish Section	824	413	0.50	0.71	1010	395	0.39	0.74
English Section*	167	166	0.99	0.29	341	136	0.40	0.26
Freshmen	465	393	0.84	0.68	575	284	0.49	0.53
Senior	526	186	0.35	0.32	776	247	0.31	0.47
Total	991	579	0.58		1351	531	0.39	

(*) All courses are being taught in the English Language.

3.1 Statistics and Reliability - Validity

In the development process of survey in 2007, a pilot study was conducted and questionnaire items were verified (Pekdemir & Pekdemir, 2011). The field study by means of reliability analysis was realized, and the internal consistency of scale was tested. In both years 2007 and 2012, overall and subscale reliability scores were found sufficient.

Before getting started our analysis, we have checked the dispersion of our data set in order to determine the types of analyses to be utilized, and we have found that it conforms to normal distribution (Table 2).

Additionally in order to explore whether there exist differentiations among the students' perceptions about the accountants in relation to the gender, the sections of English or Turkish, and the level of freshmen or seniors on the grouped questions

as negative, not important, important, very important, T test, test of Levene, and test of Scheffe - ANOVA were examined. Whereas differentiations have existed; these tests were examined consequently to find out which groups were the reasons for those. The results were interpreted under the meaningfulness level of 5%.

Table 2. Overall and subscale reliabilities normal distribution test of data set

Reliability	Overall	Whether Accountancy is a Negative and Boring Profession	Whether Accountancy is Not an Important Profession	Whether Accountancy is an Important Profession	Whether Accountancy is a Very Important Profession
2007 Sig. (2007)	0.761	0.477	0.703	0.723	0.767
	0.763*	0.533*	0.703	0.723	0.767
	0.000	0.000	0.000	0.000	0.000
2012 Sig. (2012)	0.800	0.545	0.750	0.700	0.757
	0.802*	0.614*	0.750	0.700	0.757
	0.003	0.000	0.001	0.000	0.000

* Reliability score after item 5 of group 1 questions was ignored.

* Item ignored: They do legal works for their clients to make more money.

3.2 Profile of the students

Before getting started the analysis targeted, we have checked the demographic breakdown of students. As shown in the Table 1, in 2007 40% of students are female while this is approximately 49% in 2012. Percentage of Turkish section students is 71 in 2007 while it is approximately 74% in 2012. Percentage of freshmen is approximately 68 and percentage of seniors is 32 in 2007. Whereas, in 2012 percentage of freshmen is approximately 53 and percentage of seniors is approximately 47.

3.3 Environmental factors affecting students' perceptions about accountancy profession

We can argue that students generally do not have any idea where their perceptions on the Turkish accountancy are coming from or how they have acquired those (Table 3). In both years the responses show that family environment or primary/secondary school environment has a little effect on their perceptions. But, the press and media, and also the environment where they live are found to be affecting factors.

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Table 3. Environmental factors affecting students' perceptions

	Disagree (%)		No Opinion (%)		Agree (%)	
	2007	2012	2007	2012	2007	2012
Affected by...						
family environment	47.9	57.7	17.5	13.1	34.6	29.2
school environment	59.6	71.7	17.4	15.0	23	13.3
social environment	20.9	25.2	15.9	15.5	63.2	59.3
either press or media	18.4	26.2	20.9	21.7	60.7	52.1
accounting organizations	40.7	35.9	28.0	28.3	31.3	35.8
Publications	39.4	38.0	25.4	23.5	35.2	38.5
courses taken in the School of Business of Istanbul University	32.0	18.7	21.0	12.4	47.0	68.9

3.4 Perceptions about the difference between certified public accountancy and sworn in certified public accountancy

Table 4 shows that in both years (2007 and 2012) most of the students perceive that there are differences basically in the rights and obligations as perceptions of all students about differences between certified public accountancy and sworn in certified public accountancy. While percentage of this group was 57.7 in 2007, this percentage increased to 74.1 in 2012. In 2007 approximately 23.9% of students perceive that there is difference but don't know what it is. On the other hand, in 2012 this decreased to approximately 13.9%. That means students have become more conscious about accountancy profession since 2007.

The breakdown of students about their perceptions of differences on the duties of the levels of professional accountants shows that seniors are more knowledgeable than freshmen in both years.

Table 4A. Perceived differences on the duties of the levels of professional accountants

	2007		2012	
	Frequency	%	Frequency	%
No difference	2	0.4	1	0.2
Must be but do not know	94	18.0	62	11.8
Yes difference but do not know	126	23.9	73	13.9
Differences basically in the rights and obligations	304	57.7	389	74.1
Total	526	100	525	100

Table 4B. Perceived differences on the duties of the levels of professional accountants by freshmen and seniors

	2007				2012			
	Freshmen		Senior		Freshmen		Senior	
	Freq.	%	Freq.	%	Freq.	%	Freq.	%
No difference.	2	0.5	0	0	1	0.0	0	0
Must be but do not know.	80	22	14	0.08	49	0.18	13	5.3
Yes difference but do not know.	92	25.5	34	0.21	60	0.21	13	5.3
Differences basically in the rights and obligations.	187	52	117	0.71	168	0.61	221	89.4
Total	361	100	165	100	278	100	247	100

3.5 How students perceive the Turkish accountancy

In order to explore the students' perceptions about the Turkish accountancy, 24 questions were asked. These questions were grouped by four categories as mentioned above.

In the first group statements, accountancy was introduced as a negative and boring profession. As it is shown in the Table 5, in both years students mostly perceive that accountants deal with accounting books, numbers and figures. In the second group statements, accountancy was introduced as not an important profession. In both years, the students perceive that accountancy is not an important profession especially according to accountants' bookkeeping roles for fiscal transactions and controlling activities periodically on the business accounts (Table 6).

Table 5. Whether accountancy is a negative and boring profession

	Disagree (%)		No Opinion (%)		Agree (%)	
	2007	2012	2007	2012	2007	2012
They deal with accounting books.	8.9	12.0	15.6	15.8	75.5	72.2
The works they conduct are boring so they have no satisfaction.	46.0	38.3	31.9	27.4	23.1	34.3
Basically they deal with the numbers and figures.	17.2	17.1	17.8	16.9	65.0	66.0

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	Disagree (%)		No Opinion (%)		Agree (%)	
	2007	2012	2007	2012	2007	2012
People around those are also bored.	60.5	47.3	26.7	31.0	12.6	21.7
They do legal works for their clients to make money more.	23.5	28.4	31.2	32.5	45.3	39.1
Generally they work in small, dark, and boring places.	53.3	52.5	24.4	26.8	20.3	20.7

Table 6. Whether accountancy is not an important profession

	Disagree (%)		No Opinion (%)		Agree (%)	
	2007	2012	2007	2012	2007	2012
They prepare tax statements.	7.7	7.5	23.8	32.1	68.5	60.4
They do bookkeeping for fiscal transactions.	8.6	14.8	10.6	11.4	80.8	73.8
They obtain financial data and disseminate.	13.9	18.8	30.0	21.6	56.1	59.6
They prevent wrong usage of money.	16.8	20.3	27.8	24.2	55.4	55.5
They are in charge of both business accounts and private accounts.	14.4	20.4	25.6	27.8	60.0	51.8
They periodically control business accounts.	6.3	7.3	14.1	11.0	79.6	61.7

In the third group statements, accountancy was introduced as an important profession. Responses show (Table 7) that in both years' students perceive accountancy as important especially on their roles in preparing financial statements and auditing financial statements.

In the last group statements, accountancy was introduced as a very important profession. Responses show that (Table 8) in both years students mostly perceive accounting profession as very important since they interpret financial reports and information of businesses, provide relevant, reliable and proper financial information, and assist decision making, etc.

Table 7. Whether accountancy is an important profession

	Disagree (%)		No Opinion (%)		Agree (%)	
	2007	2012	2007	2012	2007	2012
They take roles in preparing financial statements.	12.5	19.0	20.8	12.7	66.7	68.3
They take roles in auditing financial statements	12.0	15.8	23.9	13.6	64.1	70.6
They assist managers and directors to manage money and equivalents.	28.7	25.9	25.3	21.0	46.0	53.1
They deliver financial planning services.	25.7	20.3	32.6	30.8	41.7	48.9
They realize tax planning in businesses.	11.5	12.4	29.8	33.8	58.7	53.8
They deliver services of financial analyses and consulting.	25.0	22.1	32.2	25.1	43.8	52.8

Table 8. Whether accountancy is a very important profession

	Disagree (%)		No Opinion (%)		Agree (%)	
	2007	2012	2007	2012	2007	2012
Providing relevant and appropriate data and information, they assist their clients to use limited sources.	26.2	24.2	36.0	33.2	37.8	42.6
They diagnose issues and problems in businesses and create solutions for those.	41.2	36.0	33.3	32.5	25.5	31.5
Providing relevant, reliable, and proper financial information, they assist people at the position of decision-making.	20.0	16.1	30.0	19.7	50.0	64.2
They provide financial information related to business to the managers, and advise possible financial strategies.	25.6	22.1	33.6	32.6	40.8	45.3
They diagnose strengths and weaknesses of businesses, and submit those to the managers.	35.8	36.7	33.6	30.8	30.6	32.5
They interpret financial reports and information of businesses.	19.2	18.2	26.6	22.7	54.2	59.1

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In order to achieve more precise outcomes, further analysis were realized to understand the perception differences of the students according to different demographic groups as gender, sections as English and Turkish, and studentship level as freshmen and seniors.

3.6 Differentiations of students' perceptions about the services delivered by the accountants

Demographical groups' perception differences about the services delivered by the accountants were tested first in each year, and then were compared between two years of 2007 and 2012.

First of all, we have analyzed gender groups' perception differences, and we have found the results below. As it is shown on the Table-9, in 2007 there is only difference in the perception of "accountancy is a negative and boring profession" between two gender groups (Sig.0,000). Female students perceive accountancy as more boring than male students.

*Table 9. Gender groups' perception differences about the services delivered by the accountants**

Whether Accountancy is -----	2007				2012			
	T	Mean (Female)	Mean (Male)	Sig.	T	Mean (Female)	Mean (Male)	Sig.
Negative and Boring Profession	4.072	3.1210	2.9189	0.000	2.644	3.2164	3.0602	0.008
Important Profession					2.104	3.5566	3.4349	0.036
Very Important Profession					3.010	3.3223	3.1413	0.003

* Only significant results were shown in the table ($\alpha = 0.05$)

However, in 2012 there are significant differences between gender groups' perceptions of "accountancy is a negative or boring profession" (sig.0.008), "accountancy is an important profession" (sig.0.036) and "accountancy is a very important profession" (sig.0.003). In 2012 also, for all of the perceptions about accountancy, female groups' perceptions are higher than male groups' perceptions. That means in 2012 female students perceive accounting profession to a larger extent as negative and boring profession, as an important profession and as a very important profession compared to perception of male students.

In regarding the female students' perception differences between two years (Table-10), we can argue that there are significant differences in two years according to female students' perceptions of "accountancy is an important profession" (sig.0.011) and "accountancy is a very important profession" (sig.0.009). Mean scores for both perceptions are higher in group of 2012 than in group of 2007. That means in 2012 female students perceive accountancy profession as more important than in 2007. Therefore, we can argue that in five years there is an increase in the consciousness female students about the importance of accountancy.

Unlike female students, male students' perception of "accountancy is a negative and boring profession" is significantly different between two years (2007 and 2012) (sig.0.007). Also, male students of 2012 think accountancy profession as more negative and boring than those of 2007 (Table 10).

Table 10A. 2007 and 2012 female students' perception differences about the services delivered by the accountants (Female)*

Whether Accountancy is...	T	Mean 2007	Mean 2012	Sig.
Important Profession	-2.559	3.4237	3.5565	0.011
Very Important Profession	-2.617	3.1736	3.3224	0.009

* Only significant results were shown in the table ($\alpha = 0.05$)

Table 10B. (Male Students)*

Whether Accountancy is...	T	Mean 2007	Mean 2012	Sig.
Negative and Boring Profession	-2.707	2.9189	3.0602	0.007

* Only significant results were shown in the table ($\alpha = 0.05$)

We have analyzed the perception differences of Turkish and English sections (Table 11). In 2007 there is only difference in the perception of "accountancy is a negative and boring profession" between two sections (sig.0.023). Students of the English section perceive accountancy profession as more boring than the Turkish section. Meanwhile, in 2012 there is only difference in the perception of "accountancy is an important profession" between two sections (sig.0.004). Students of the English section perceived accountancy as more important than students of Turkish section.

We have analyzed the Turkish section students' perception differences between two years of 2007 and 2012 (Table 11) and we have found that perceptions of "accountancy is a negative and boring profession" (sig.0.000), accountancy is an important profession" (sig.0.006) and accountancy is a very important profession" (sig.0.004) are significantly different between two years. For all of these perceptions, mean scores are higher in 2012 than in 2007. Within these mean

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scores in both years, the highest score belongs to the perception of “accounting is an important profession”, while other mean scores fall around the indifference point of 3. That means there is an increase in the perception of the Turkish section students on importance of the accountancy profession in a positive way.

Since the perceptions about accountancy profession do not differ with the students taught in the English section between 2007 and 2012.

**Table 11A. Turkish and English sections' perception differences
about the services delivered by the accountants***

Whether Accountancy is...	2007				2012			
	T	Mean (Turkish)	Mean (English)	Sig.	T	Mean (Turkish)	Mean (English)	Sig.
Negative and Boring Profession	-2.288	2.9638	3.0876	0.023				
Important Profession					2.887	3.5432	3.3652	0.004

* Only significant results were shown in the table ($\alpha = 0.05$)

**Table 11B. 2007 and 2012 Turkish Sections' Perception Differences
about the Services Delivered by the Accountants***

Whether Accountancy is...	T	Mean 2007	Mean 2012	Sig.
Negative and Boring	-3.774	2.9638	3.1354	0.000
Important Profession	-2.772	3.4152	3.5429	0.006
Very Important Profession	-2.926	3.0973	3.2378	0.004

* Only significant results were shown in the table ($\alpha = 0.05$)

We have analyzed the perception differences of freshmen and senior students (Table 12). We have found that in 2007, there are significant differences between these freshmen and seniors' perceptions of “accountancy is a negative or boring profession” (sig.0.007), and “accountancy is not an important profession” (sig.0.000). While seniors perceived accountancy profession as more negative and boring than freshmen, their perception about “accountancy is not an important profession” is less than freshmen.

On the other hand, according to 2012 results, there are significant differences between freshmen and seniors perceptions of “accountancy is not an important profession” (sig.0.000), and “accountancy is an important profession” (sig.0.000). For both of them, freshmen mean perception scores are higher than seniors. It can be argued that the freshmen are not clear about the statements provided.

Table 12. Freshmen and seniors' perception differences about the services delivered by the accountants*

Whether Accountancy is ---	2007				2012			
	T	Mean Freshmen	Mean Seniors	Sig.	T	Mean Freshmen	Mean Seniors	Sig.
Negative and Boring Profession	-2.729	2.9527	3.0968	0.007				
Not Important Profession	3.556	3.7335	3.5547	0.000	7.058	3.8357	3.4354	0.000
Important Profession					4.962	3.6304	3.3456	0.000

* Only significant results were shown in the table ($\alpha = 0.05$)

We have analyzed freshmen's perception differences between in two years (Table 13), we have found that all four perceptions of freshmen are significantly different between two years (significance values are; 0.000, 0.032, 0.000 and 0.007 respectively). There is an increase in all of these mean perception scores from 2007 to 2012. Freshmen of 2012 perceive that accountancy is more boring and negative than those of 2007.

Perceptions of seniors about accountancy profession are significantly different between two years only for the perception of "accountancy is not an important profession" (sig. 0.043). Besides, we can argue that there is a decrease in mean perception score of seniors from 2007 to 2012 (Table-13). Also we can argue that seniors perceive that accountancy is more important in 2012 comparing to that in 2007.

Table 13A. 2007 and 2012 Freshmen's Perception Differences about the Services Delivered by the Accountants*

Whether Accountancy is...	T	Mean 2007	Mean 2012	Sig.
Negative and Boring	-3.509	2.9527	3.1229	0.000
Not Important Profession	-2.145	3.7306	3.8357	0.032
Important Profession	-4.833	3.3935	3.6302	0.000
Very Important Profession	-2.731	3.1231	3.2664	0.007

* Only significant results were shown in the table ($\alpha = 0.05$)

We have also explored perception differences of students between two years 2007 and 2012. For this aim, we analyzed at all of students' perception differences in general.

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*Table 13B. Seniors' Perception**

Whether Accountancy is...	T	Mean 2007	Mean 2012	Sig.
Not Important Profession	2.033	3.5529	3.4335	0.043

* Only significant results were shown in the table ($\alpha = 0.05$)

As it can be seen in Table-14, there are significant differences between two years all of students' perceptions of "accountancy is a negative and boring profession" (sig.0.000), "accountancy is an important profession" (sig.0.023), and "accountancy is a very important profession" (sig.0.003). Mean scores for all of these perceptions are higher in the group of 2012 than in the group of 2007. That means generally all of students of 2012 perceive that accounting profession as more negative and boring as well as more important that those of 2007.

*Table 14. 2007 and 2012 all students' perception differences about the services delivered by the accountants**

Whether Accountancy is...	T	Mean 2007	Mean 2012	Sig.
Negative and Boring	-3.582	2.9997	3.1376	0.000
Important Profession	-2.279	3.4033	3.4922	0.023
Very Important Profession	-2.958	3.1196	3.2581	0.003

* Only significant results were shown in the table ($\alpha = 0.05$)

3.7 Summary of findings

We summarized our findings as following:

- In both years, the students show that the social environment where they live in, the press and media have a significant effect.
- In both years most of students perceive that there are differences basically in the rights and obligations of two different levels of the Turkish accounting profession. In addition, the percentage of students who do understand the differences between two level accounting professions increased in five years.
- The students mostly perceive that accountants deal with accounting books, numbers and figures in both years.
- The students perceive that accountancy is not an important profession especially in the accountants' bookkeeping roles for fiscal transactions and controlling activities periodically on the business accounts in both years.
- The students perceive that accounting profession is important especially on their roles in preparing financial statements, and auditing financial statements in both years.
- The students in both years mostly perceive that accounting profession is very important since they interpret financial reports and information of businesses, provide relevant, reliable, and proper financial information, and assist decision making.

- Female students of 2012 perceive that accountancy is an important profession than those of 2007.
- Male students of 2012 perceive that accountancy is more negative and boring than those of 2007.
- The Turkish section students' of 2012 perceive that "accountancy is negative and boring profession", and also "accountancy is an important and/or very important profession" than those of 2007.
- There is no change about the perceptions of the English section students between 2007 and 2012
- Freshmen of 2012 perceive that accounting is more negative and boring, as well as more important than those of 2007.
- Seniors of 2012 perceive that accounting is more important than those of 2007.
- All students of 2012 perceive that accountancy is more negative and boring, as well more important than those of 2007.

CONCLUDING REMARKS

This study sought whether any changes occurred in Turkey in five years; (1) on the factors affecting the students' perceptions, (2) on their perceptions about the differences of the duties conducted by two different levels of the accounting profession, and (3) on their perceptions about the accounting profession by demographical features (gender, section, and level). The results of the study indicate that the students' negative perceptions are getting stronger, since there is an increase in the consciousness level of students about the importance of accountancy profession in five years. We have also found the students are getting more aware of the differences between two level frames of the certified public accountants and the sworn in certified public accountants.

The study is subject to limitations since the survey instrument was conducted in both 2007 and 2012. One of the limitations might be the fact that different individuals were surveyed. Another limitation might be the technological impacts on the students since technology in communication and in the other parts of daily life have constantly been evolving. Therefore it can be argued that the comparisons realized between two years might affect the reliability of the results negatively.

The students as participants were selected only from the Business School of Istanbul University. In Turkey there are more than two hundred business schools including junior colleges. Therefore the perceptions of the students provided in this study might be representing a small part of the related population. In order to have a broader sense on the subject, the study might be extended.

The conclusion of the study is not new or different from similar studies realized in different countries. Bad reputation has existed everywhere in the world for professional accountants. This should implicate not only to accounting professors teaching accounting courses in the university programs but also the managers or executives of the professional accounting organizations. Two possible studies should be realized in this regard: (1) what do accounting professors think about this situation and what kind of measures or solutions might they have? (2) what do executives or managers of the accounting institutions think about this situation, (3) are they aware of it, and (4) what can they do to resolve this issue?

Professional accountancy globally does not deserve bad reputation since the professional accountants have had very critical role for effective and efficient corporate and enterprise governance. They have had information producing roles that is very significant for decision making processes of the firms.

The study recommends conducting similar surveys in different countries to have a global comparison, and also repeating it in five year periods to see the trends.

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**Appendix – A
The Turkish Accountancy Environment**

Turkey has been an emerging country, and the Turkish accounting profession is generally accepted as a young profession. There has been no accounting school that gives a direction to students for their carrier towards accounting profession in Turkey. From any discipline of majors among the four year university degree programs in Turkey, graduates might be eligible to have career plans in accounting profession.

Turkey enacted Accounting Profession Law (No 3568) in June 1989. Prior to this development, there existed non-governmental organizations such as “the Expert Accountants’ Association of Turkey” and “the Union of the Independent Accountants’ Associations in Turkey.” Since the inception of the legal accounting profession in 1989, certain progresses, which existed in the developed countries, have been accomplished in Turkey.

In the developed countries, common law of accounting profession can be traced back to the late Nineteenth Century. However in Turkey, these kinds of efforts go back to the year of 1932. Many attempts to pass a law for accounting profession have existed since 1932. The legal law for the Turkish Accountancy was passed in 1989. Before that change, it was difficult to define accounting profession in the education programs of the universities and therefore accounting profession was not easily understood by the students. Also it was very hard to promote accounting profession to the young generation in Turkey.

The professional accountants in Turkey have been organized at two levels by the law: the Certified Public Accountants, and the Sworn in Certified Public Accountants.

The first level is called the certified public accountant (the SMMM - Serbest Muhasebeci Mali Musavir). They mainly have the authority to audit financial statements, and to approve tax statements. The second level, which is senior one, is called the sworn-in certified public accountant (The YMM – Yeminli Mali Musavir). Having the same authority of certified public accountant, this level can also act as the state auditors on behalf of the state for auditing the tax refund statements of the companies. Ten-year experience in practice for public interest is required for SMMM to become eligible in order to be candidate of YMM, and also a heavy qualifying exam has to be taken by those in order to be licensed as YMM.

Appendix – B

Basic Findings Summary of the 2007 Study (Pekdemir and Pekdemir, 2011)

- The students of the study show that the social environment where they live in, the press and media have a significant effect on the perceptions of those about the Turkish accountancy.
- Most of the students think that there are differences basically in the rights and obligations of two different levels of the Turkish accounting profession.
- They mostly perceive that accountants deal with accounting books, numbers and figures.
- They perceive that accountancy is not an important profession especially regarding accountants' bookkeeping roles for fiscal transactions and controlling activities periodically on the business accounts.
- They perceive that accounting profession is important especially on their roles in preparing financial statements and auditing financial statements.
- They mostly think that accounting profession is very important since they interpret financial reports and information of businesses, provide relevant, reliable, and proper financial information, and assist decision making.
- Females perceive that accountancy is more negative and boring than male students do.
- English sections perceive that accountancy is more boring than those of Turkish sections.
- Seniors perceive accountancy is more negative and boring than freshmen do; however their perception about "accountancy is not important" is less than freshmen's.