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## **High School Teachers' Perceptions and Opinions on Professional Accountants: The Turkey Case**

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### ***Abstract***

In recent literature on professional accountancy, there have been certain studies that relate to the thoughts and/or perceptions of the public or the community on professional accountants in the different countries. Inspiring from those, it is aimed to find out the perceptions of the high school teachers working in Istanbul on the Turkish Professional Accountants.

Teachers, particularly high school teachers have been important factors affecting on high school graduates. Besides being teachers, they have been fathers or mothers, sisters or brothers, leaders or advisors of all students.

Having more than hundred years background in practice, the Professional Accounting Law of Turkey is almost seventeen years old. It was one of the main reasons to conduct this study.

There have been three main research questions of the study: to determine the thoughts of the teachers on the duties conducted by the Turkish professional accountants, to determine the factors affecting on their thoughts, and to find out whether they have any idea about the differences of the duties conducted by different levels of accounting profession in Turkey.

For the objectives of the study, a structured questionnaire was utilized in 2005. Four different groups of questions were asked to the respondents. The format was a type of Likert scale for the measurement of the thoughts and perceptions of the respondents. Responses were analyzed through the SPSS Software Package. Findings of the study are very interesting themselves, and also might be very interesting for particular people to make comparative studies.

**Keywords:** *Accountancy, accounting profession, teachers' perceptions.*

# **High School Teachers' Perceptions and Opinions On Professional Accountants: The Turkey Case**

## **Introduction**

Schoolteachers have been very important for each of us. Besides being teachers, they had been importantly closer than brothers or sisters, mothers or fathers. They had been mentors, tutors, and also guides to their students. Relationship between teacher and student starts when student enters the school, and continues forever. Therefore they have taken very important responsibilities. They have to be healthier, more productive, and more efficient because students benchmark their teachers rather than their parents.

In the related literature, it is possible to find out so many studies such as books, papers, articles, white papers, etc. about the relationship between teachers and students, and also features of teachers.

Teachers have had important roles on professional or occupational preferences of individuals. Particularly, they have affected individuals during their high school or vocational high school education period. Teachers can help students know about occupations and professions. This can be remarkably seen in the geographical areas where individuals cannot utilize communication or information technologies, or in the situation of that their parents have not been educated very well. Consequently teachers can be guide, tutor, or mentor high school students to choose colleges and subjects.

## **The Purpose**

In this study, it is not aimed to deal with relationships between teacher and student. However, it is aimed to explore the Turkish high school teachers' perceptions and opinions on professional accountants serving in Turkey because it is assumed that teachers do have impacts on students' preferences of professions and occupations. Certainly it can be a further study to test this assumption whether it is valid or not.

In order to achieve the goal mentioned above, following research questions have been examined in the study:

- How much far or close are the teachers to the professional accountancy in Turkey?
- What are the perceptions and opinions of the Turkish teachers on the Turkish professional accountancy?
- Are their perceptions and opinions on the Turkish professional accountancy affected by the experience, the gender, or the specialty? If so, what differences exist?

## **The Literature Reviewed**

After corporate scandals occurred in western countries, studies were realized on accountancy. They can be recently seen on the perceptions of stake holders related to accountancy. Business and accounting students' perceptions towards accountancy were recently studied (Fisher and Murphy, 1995), (Wells, 2003), (Coleman, Kreuze and Langsam, 2005), (Byrne

and Willis, 2005), (Hartwell, Lightle and Maxwell, 2005 ). Besides students' perceptions on accountancy, high school or secondary school teachers' perceptions have been also important towards accounting profession (Wells and Fieger, 2004), (Wells and Fieger, 2005), (Sugahara, Kurihara, and Boland, 2006) . Also, all of stakeholders having interests on accountancy have had important perceptions (Iyer, Raghunandan and Rama, 2005), (Evrart and Trebucq, 2006). This study has certainly been inspired from those reviewed since Turkey has been an emerging country, and the Turkish accountancy can be accepted a young profession.

### **Briefly Background and History of the Turkish Accountancy**

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 (Turker, 1997).

In developed countries, common law of accounting profession goes back to the late of Nineteenth Century. In Turkey, this kind of affords go back to the year of 1932 (Aysan, 1998). Even though many attempts were done since 1932, Turkey had had that not as common law, but legal one in 1989. Before that change, it was difficult to define accounting profession in the education programs. Therefore it was also very hard to promote accounting profession to the young generation in Turkey.

The accounting profession in Turkey was established at three levels (types): Independent Accountant, Certified Public Accountant, and Sworn in Certified Public Accountant.

#### ***INDEPENDENT ACCOUNTANT***

This is the lower level, which is called the independent accountant (the SM – Serbest Muhasebeci). They could not undertake consultancy or financial audit assignments. They can do book keeping, preparing financial statements, preparing tax statements of the firms.

It can be argued that it (the SM) is similar to the accounting technician existing in New Zealand and Britain or general accountant in Canada.

People who graduated from colleges where four-year university education is delivered in the fields of law, economics, finance, business, accounting, banking, public management, and political sciences can enter to this level of accountancy. They should gain two-year practical experience, and should pass examination of professional assessment. People who graduated from junior colleges where two-year university education is delivered in the same fields can also enter, however, four-year practical experience is needed besides exam. The door also is open for vocational high school graduates to enter this level, but six-year practical experience is needed besides exam.

#### ***CERTIFIED PUBLIC ACCOUNTANT***

The second one is the middle level of the Turkish accountancy, which 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.

Only graduates from colleges where four-year university education is delivered in the fields of law, economics, finance, business, accounting, banking, public management, and political

sciences can enter to this level of the Turkish accountancy. They should gain two-year practical experience, and should pass qualifying examination as professional assessment.

### ***SWORN IN CERTIFIED PUBLIC ACCOUNTANT***

The third one is the top level which is called the sworn-in certified public accountant (The YMM – Yeminli Mali Musavir). Having the same authority as the state auditors have in order to audit the tax refund statements etc., they are seniors of the accounting profession in Turkey.

Ten-year experience in practice for public interest is needed and a heavy qualifying exam should be taken by certified public accountants to be licensed as sworn in certified public accountant.

## **The Survey**

### **The Objectives**

A survey was conducted to explore the Turkish high school teachers' perceptions and opinions on professional accountants existing since 1989. A questionnaire was developed for this objective. Two levels of the Turkish Accountancy were included as certified public accountants and sworn in certified public accountants. (Hereafter accountants represent both certified public accountants and sworn in public accountants) Through the questionnaire, they were targeted;

- to explore their perceptions and opinions about the services delivered by the accountants,
- to explore whether there exist differentiations among their perceptions and opinions about the services delivered by the accountants,
- to explore possible factors that might have affected their perceptions and opinions about the services delivered by the accountants,
- to explore whether there exist differentiations among their perceptions and opinions about the accountants because of the experience, the gender, and the specialties.

### **The Methodology**

In order to accomplish the goal of the study, a questionnaire was developed, consequently a pilot study was realized, and adjustments needed on the questionnaire were done at the beginning of the survey. The questionnaire first covered demographic features of the respondents, then was divided into three sections in order to reach first three targets of the survey. The first section and the section of the demographic features of the respondents achieved fourth target of the survey.

#### **First Section**

First section of the questionnaire was designed to explore their perceptions and opinions about the services delivered by the accountants. In this section, twenty-four statements were provided, and it was asked for the respondents to choose one of five scale options: (1) definitely not agreed, (2) not agreed, (3) no opinion, (4) agreed, and (5) definitely agreed.

First section has also had four sub sections. This categorization was hidden on purpose so that the respondents could not recognize. The meanings of those are following:

**1<sup>st</sup> Group:** It covered first six statements introducing the professional accountancy in Turkey as *negative*. It was expected for the respondents not to agree these statements as follows:

1. They 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 those are also bored.
5. They do legal works for their clients to make money more.
6. Generally they work in small, dark, and boring places.

**2<sup>nd</sup> Group:** It covered the statements numbered between 7 and 12. This sub section introduced the professional accountancy in Turkey as *not important*. The statements provided in this sub section are following:

7. They prepare tax statements.
8. They do bookkeeping for fiscal transactions.
9. They obtain financial data and disseminate.
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.

**3<sup>rd</sup> Group:** It covered the statements numbered between 7 and 12. This sub section introduced the professional accountancy in Turkey as *important*. The statements provided in this sub section are following:

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

**4<sup>th</sup> Group:** It covered the statements numbered between 7 and 12. This sub section introduced the professional accountancy in Turkey as *very important*. The statements provided in this sub section are following:

19. Providing relevant and appropriate data and information, they 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.

## **Second Section**

Second section of the questionnaire was designed to explore possible factors that might have affected their perceptions and opinions about the services delivered by the accountants in Turkey. For this objective, seven statements were provided to the respondents, and it was asked for those to choose one five-scale options. The structure of five-scale options has the same meaning of the first sections. Statements of second sections 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.

## **Last Section**

Third section of the questionnaire is the last section as well. This section was designed; (1) to explore whether there are between certified public accountancy and sworn in certified public accountancy, (2) to explore whether there exists differentiations among their perceptions and opinions about the services delivered by the accountants. Four statements were provided to the respondents, and it was asked for the respondents to choose relevant ones of those. Statements are following:

“In my opinion;

- a) There are not any differences between certified public accountancy and sworn in certified public accountancy.
- b) There must be certain differences between certified public accountancy and sworn in certified public accountancy, but I do not know what might be.
- c) There certainly are differences between certified public accountancy and sworn in certified public accountancy, but I do not know what they are.
- d) There are differences between certified public accountancy and sworn in certified public accountancy in the rights and obligations to basically work in the public interest.

The copies of the questionnaire briefly mentioned above were delivered in person to the schools randomly chosen, asked the high school teachers voluntary to participate the survey, and then the responded copies were received later in person. Through this approach, it was proposed to provide more time and liberty to the respondents.

## **Limitations of the Survey**

During 2005-2006 school seasons, there existed 281 high schools in the province of Istanbul, Turkey. The number of students was 273020, and 10158 high schoolteachers. Four schools were randomly chosen, two from Europe side, two from Asia side. The number of schoolteachers at the schools chosen was 198. The copies of the questionnaire were delivered to all of those, however 154 of those were received back. So, the rate of despondence was 78%.

## Findings of the Survey

Findings of the survey were summarized as follows;

- demographic profile of the respondents,
- respondents' perceptions and opinions about the services delivered by the accountants,
- possible factors that might have affected respondents' perceptions and opinions about the services delivered by the accountants,
- whether there exist differentiations among their perceptions and opinions about the services delivered by the accountants.

## Profile of the Respondents

93 of the respondents were female, 61 male. So, 60,4% of the respondents were female (Table – 1).

**Table – 1**  
**Gender Statement of Respondents**

<b>Gender</b>	<b>Frequency</b>	<b>%</b>
Female	93	60,4
Male	61	39,6
<b>Total</b>	<b>154</b>	<b>100,0</b>

The ages of the respondents are mainly between 25 and 49. Almost 25% of those were about between 25-29 (Table – 2).

**Table – 2**  
**Ages of the Respondents**

<b>Ages</b>	<b>Frequency</b>	<b>%</b>
25-29	29	18,8
30-34	22	14,3
35-39	36	23,4
40-44	30	19,5
45-49	22	14,3
50-54	11	7,1
55+	4	2,6
<b>Total</b>	<b>154</b>	<b>100,0</b>

It was difficult to explore the specialties of the respondents because the responses were not clear. So, this subject was ignored.

As experience, working years of the respondents mainly was between 11-15 years (Table – 3).



**Table – 3**  
**Working Years of the Respondents**

<b>Working year</b>	<b>Frequency</b>	<b>%</b>
1-5 Years	28	18,2
6-10 Years	24	15,6
11-15 Years	33	21,4
16-20 Years	30	19,5
21-25 Years	27	17,5
26-30 Years	10	6,5
31+	2	1,3
<b>Total</b>	<b>154</b>	<b>100,0</b>

Mean: 3,2727      Standard Deviation: 1,58536

### **Respondents' Perceptions and Opinions about the Turkish Accountancy**

In order to explore the respondents' perceptions and opinions about the Turkish Accountancy, 24 questions were asked. Those questions were grouped by 4 hidden categories as mentioned above.

In the first group statements, accountancy was introduced as negative and boring profession. Responses show that 38% of the respondents do not have opinions. 14% of those agreed that accountancy is negative and boring profession. Rest of those, as 46,2% did not agree the statements given (Table – 4).

**Table – 4**  
**Whether Accountancy is Negative and Boring Profession**

<b>Opinion</b>	<b>Frequency</b>	<b>%</b>
1. Definitely not agreed	19	12,4
2. Not agreed	52	33,8
3. No opinion	60	38,9
4. Agreed	23	14,9
5. Definitely agreed	0	0
<b>Total</b>	<b>154</b>	<b>100,0</b>

Mean: 2,6175      Standard Deviation: 0,8759

In the second group statements, accountancy was introduced as not important profession. Responses show that 43,5% of the respondents do not have opinions. 48,1% of those agreed that accountancy is not important profession. Rest of those, as 8,4% did not agree the statements given (Table – 5).

**Table – 5**  
**Whether Accountancy is not Important Profession**

<b>Opinion</b>	<b>Frequency</b>	<b>%</b>
1. Definitely not agreed	0	0
2. Not agreed	13	8,4
3. No opinion	67	43,5
4. Agreed	66	42,9
5. Definitely agreed	8	5,2
<b>Total</b>	<b>154</b>	<b>100,0</b>

Mean: 3,4881 Standard Deviation: 0,66260

In the third group statements, accountancy was introduced as important profession. Responses show that 56,5% of the respondents do not have opinions. 38,3% of those agreed that accountancy is important profession. Rest of those, as 5,2% did not agree the statements given (Table – 6).

**Table – 6**  
**Whether Accountancy is Important Profession**

<b>Opinion</b>	<b>Frequency</b>	<b>%</b>
1. Definitely not agreed	2	1,3
2. Not agreed	6	3,9
3. No opinion	87	56,5
4. Agreed	54	35,1
5. Definitely agreed	5	3,2
<b>Total</b>	<b>154</b>	<b>100,0</b>

Mean: 3,4859 Standard Deviation: 0,55945

In the last group statements, accountancy was introduced as very important profession. Responses show that 39% of the respondents do not have opinions. 52% of those agreed that accountancy is very important profession. Rest of those, as 9% did not agree the statements given (Table – 7).

**Table – 7**  
**Whether Accountancy is Very Important Profession**

<b>Opinion</b>	<b>Frequency</b>	<b>%</b>
1. Definitely not agreed	1	0,6
2. Not agreed	13	8,4
3. No opinion	60	39,0
4. Agreed	74	48,1
5. Definitely agreed	6	3,9
<b>Total</b>	<b>154</b>	<b>100,0</b>

Mean: 3,5087 Standard Deviation: 0,62877

## The Difference Perceived

No one stated, “there are not any differences between certified public accountancy and sworn in certified public accountancy.” 10,5 of the responses stated that “there must be certain differences between certified public accountancy and sworn in certified public accountancy, but I do not know what might be.” 27,2% of those stated that “there certainly are differences between certified public accountancy and sworn in certified public accountancy, but I do not know what they are.” And 62,3 of those stated that “there are differences between certified public accountancy and sworn in certified public accountancy in the rights and obligations to basically work in the public interest.” As a result of these, 37,7% of the responses that can be accepted reasonable does not have any idea about the difference existing.

**Table – 8**  
**Difference Perceived**

	Frequency	Valid percent	Cumulative percent
1	0	0	10,5
2	16	10,5	37,7
3	41	27,2	100,0
4	94	62,3	
Sub Total	151	100,0	
Missing	3		
Total	154		

1: No difference.

2: Must be but do not know.

3: Yes difference but do not know.

4: Differences basically in the rights and obligations.

## Factors Affecting the Respondents' Opinions

The responses show that the respondents generally do not have any idea where their opinions on the accountancy are coming from or how they have had those. Responses show that family environment or primary/secondary school environment does not affect on their opinions. But, the press and media have affected, and also the environment where they live has, too.

77,6% of the respondents stated that their opinions on the works the accountants perform have been affected by the press and media. 75,4 of those were affected by the social environment where they live. 39,7 of those learnt about the accountancy from the organizations. 18,1% from the school environment, 15,5% from family environment.

**Table - 9**  
**Affected by either press or media**

	Frequency	Valid percent	Cumulative percent
1	4	3,0	3,0
2	9	6,7	9,7
3	17	12,7	22,4
4	82	61,2	83,6
5	22	16,4	100,0
Sub Total	134	100,0	
Missing	20		
Total	154		

1. Definitely not agreed
2. Not agreed
3. No opinion
4. Agreed
5. Definitely agreed

**Table - 10**  
**Affected by Social Environment**

	Frequency	Valid percent	Cumulative percent
1	4	3,0	3,0
2	10	7,2	10,2
3	20	14,4	24,6
4	82	59,0	83,6
5	23	16,4	100,0
Sub Total	139	100,0	
Missing	15		
Total	154		

1. Definitely not agreed
2. Not agreed
3. No opinion
4. Agreed
5. Definitely agreed

### **Respondents' Opinions on the Differentiations**

In order to explore whether there exist differentiations among the respondents' perceptions and opinions about the accountants because of the experience, the gender, the age, and the specialty on the grouped questions as negative, not important, important, very important, T test, test of Levene, and test of Scheffe - ANOVA were examined. If 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%.

A significant differentiation was explored between the perceptions of female and male respondents on the second group questions that introduced the accountancy as not important (Table – 11).

A significant differentiation was explored between the perceptions of respondents having experience of 1-5 years and 26-30 years on the first group questions that introduced the accountancy as negative ( $p=0,032$ ). In addition, another significant differentiation was explored between the perceptions of respondents having experience of 6-10 years and 26-30 years on the same group questions ( $p=0,049$ ). In sum, the respondents having 1-10 year experience stated the accountancy more negative than the respondents having 26-30 year experience (Table – 12).

On the other hand, for the second group questions, the respondents having 6-10 year experience think of the accountancy less important than the respondents having 26-30 year experience ( $p=0,023$ ) (Table – 13).

Except those mentioned above, the age, the gender, and the experience were not found as significant factors affecting their perceptions about the subjects studied. As a factor, the specialty was ignored because of non-reliable data to examine.

**Table - 11**  
**T test results**

Gender	N	Mean	Std. Deviation	F	df	Sig.
Group 2 F	93	3,6703	0,57838	2,501	152,000	0,000
M	61	3,2104	0,69048		112,409	0,000

**Table - 12**  
**ANOVA – Group 1(accountancy is *negative*) and Working Years**

GROUP 1 (accountancy is negative)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	17,027	6	2,838	4,127	0,001
Within Groups	101,078	147	0,688		
Total	118,105	153			

### Multiple Comparisons

Dependent Variable: Group 1 (Accountancy is Negative)  
By Scheffe

(I) Experience Working Years	(J) Experience Working Years	Mean Differences (I-J)	Standard Error	Sig.
1-5	6-10	0,0258	0,23067	1,000
	11-15	0,3604	0,21306	0,825
	16-20	0,6452	0,21789	0,195
	21-25	0,6354	0,22366	0,241
	26-30	1,1519*	0,30548	<b>0,032</b>
	31 +	0,0952	0,60693	1,000
6-10	1-5	-0,0258	0,23067	1,000
	11-15	0,3346	0,22246	0,893
	16-20	0,6194	0,22709	0,298
	21-25	0,6096	0,23263	0,340
	26-30	1,1261*	0,31211	<b>0,049</b>
	31 +	0,0694	0,61029	1,000

**Table -13**

**ANOVA – Group 2 (accountancy is not important) and working years**

GROUP 2 (accountancy is not important)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	6,895	6	1,149	2,803	0,013
Within Groups	60,277	147	0,410		
Total	67,173	153			

### Multiple Comparisons

Dependent Variable: Group 2 (accountancy is not important)  
By Scheffe

(I) Experience Working Years	(J) Experience Working Years	Mean Differences (I-J)	Standard Error	Sig.
6-10	1-5	0,1131	0,17813	0,999
	11-15	0,1780	0,17179	0,982
	16-20	0,2583	0,17537	0,902
	21-25	0,2762	0,17965	0,882
	26-30	0,9417*	0,24102	<b>0,023</b>
	31 +	0,1250	0,47129	1,000

## **SUMMARY AND CONCLUSIONS**

In this study, 154 high school teachers' opinions and perceptions on the Turkish Accountancy were analyzed. Some can find that the results below are more interesting. The results of the survey done for the goals of the study are following:

Important part of the respondents stated that the sources of their opinions and perceptions on the Turkish Accountancy are coming from the media and the social environment where they live.

In regarding the questions that are first group mentioning the accounting profession has been negative, 38,9% of the respondents were neutral or they could not have any opinion or idea.

In regarding the questions that are second group mentioning the accounting profession has been not important, 43,5% of the respondents were neutral or they could not have any opinion or idea.

In regarding the questions that are third group mentioning the accounting profession has been important, 56,5% of the respondents were neutral or they could not have any opinion or idea. In regarding the questions that are fourth and last group mentioning the accounting profession has been very important, 39,0% of the respondents were neutral or they could not have any opinion or idea.

From these statements, remarkable part of respondents who are high school teachers have not had very much clear opinions and ideas about accounting profession. One can argue that it has been not good for high school teachers who need consultancy in order to choose their careers.

Another significant result of the survey is that 37,7% of the respondents that is important have not had any opinions and ideas about the levels of the Turkish accounting profession even the titles have been given to those.

Perceptions from gender differences have also been important. Female respondents stated more in regarding first group questions mentioning accounting profession negative one.

Addition, perceptions from experience differences have been important, too. Respondents having less experience of 1-10 years comparing to 26-30 years stated more that accounting in regarding first group questions mentioning accounting profession negative one.

Respondents having experience of 6-10 years comparing to 26-30 years thought more that accounting profession have been not important.

It can be argued that teaching experience has been a significant factor in order to see what accounting profession is.

On the other subjects or field, the ages, gender, and experience of the respondents were found out not important factors.

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