

The Problems and Ethical Attitudes of Accounting Professionals Toward Accounting Errors and Frauds: A Model Practice in City of Erzurum

Selami GÜNEY

Erzincan University
Faculty of Economics and Administrative Sciences
Erzincan

Ramazan BOZKURT

Erzincan University
Faculty of Economics and Administrative Sciences
Erzincan

Abstract

Accounting scandals which we frequently come across in this century are evidences for human beings' violation of the rules established with the purpose of living in prosperous conditions for the benefit of some individuals or groups. These violations known as cheat are seen as crime both before the law and in society conscience. However, apart from below mentioned points, people may violate these rules due to such reasons as work stress, density, neglect and similar other reasons and this brings the notion of mistake. Accounting that frequently comes across such kind of cases is faced with losing occupational prestige of members of a profession. Within this context, members of profession have difficulty in producing solution for the problems encountered today. Mistake, cheat and ethics notions in accounting were reviewed in this questionnaire, views of members of accounting profession about the occupation as per their titles and their problems were analyzed and probabilistic inferences concerning title groups were made by using odds rates.

Key Words: Members of Accounting Profession, Ethic, Mistake, Cheat.

Introduction

Increase in scandals and corruptions experienced in businesses despite high level of education in the society together with the globalizing world proves the justness of jurisdiction and the fact that ethical values should be ranked in education more (Daştan, 2009: 282). Therefore, the fact that auditing body of companies takes form of an independent structure with the New Turkish Commercial Code No. 6102 is seen as an important step which is found necessary as a result of companies' deviating from the principles of transparency and consistency in accounting significantly. Within this process, ethical breakdowns seen in accounting profession due to scandals and corruptions that are frequently heard recently, our country's being in EU harmonization process and especially the contributions in globalized business operations shouldn't be ignored. It is observed in studies that problems seen in accounting profession aren't only moral and ethical as mentioned above.

If we need to specify; inadequate professional knowledge of members of profession, losing the importance of prestige of profession, feeling of trust and the importance of profession itself and negligence caused by the stress which emerges because of busy schedule of the profession are leading problems experienced in the profession (Özulucan, Bengü and Özdemir, 2010: 42). Moreover, it is observed in these studies that members of profession have difficulty in collecting payments from their taxpayers and they experience some problems caused by sanctions of strict laws.

In the study, notions of ethical problem and cheat in accounting profession were discussed firstly, and then a literature review concerning the studies carried out in our country as directed to members of accounting profession was given. Then in the application part of the study, views and problems of members of accounting profession about the profession were examined and some probabilistic inferences were made by using odds rates.

Ethical Problem in Accounting Profession

Ethics which is the same with Latin word “morals” as a meaning and coming from “ethikos” in Greek goes back to Greek philosopher Aristoteles before 2500 years. It contains ethical fields about business administration, labor markets and industrial matters as a lexical meaning and an honesty-based concept (Toraman and Akcan, 2003:60). Professional ethics notion, used in the meaning of acting as depending on ethical and professional principles in the profession and related activities, is a matter which should be paid attention in terms of that profession’s gaining respect and trust from that society (Özkol et al. 2005: 109). Enron case observed in America in 2001 and non-ethical operations of Arthur Andersen being one of the 5 biggest independent inspection companies in the world known to approve all non-ethical accounting transactions of this company and even suggest itself have shown that ethical problems about the accounting profession recently should be examined again (Sarioğlu, 2002:49-50).

Xerox, Dynegy, WorldCom, Global Crossing, Tyco International, Qwest Communications and Adelphia Communications cases observed in America are among the examples to be given for ethical problems about the accounting profession (Kırılıoğlu and Akyel, 2004:30).

Cheat

Cheats known as doing illegal acts with the purpose of intentional deceiving are difficult to be classified as they change depending on brain power of human being completely. However, classifications about cheat in general literature are collected under 5 main groups, and these are given below (Emir, 2008:112), (Erkan and Arıcı, 2011:32) :

1. Employee cheats,
2. Management cheats,
3. Investment cheats,
4. Seller cheats,
5. Customer cheats.

While the general classification is as above, it is divided into three as corruption, embezzlement and fraudulent reports according to Association of Certified Fraud Examiners (ACFE) (Erkan and Arıcı, 2011:32).

Literature

Within the context of our study; a short literature review about the importance and qualities of members of accounting profession, problems experienced by members of profession in their working life and studies carried out in our country regarding the matters of occupational ethics in accounting has been given. Senal and Ateş (2012) stated the reason why the accounting has an important place within the sustainable development as the production and consumption levels of companies and their effects on environment in their studies. Therefore, they indicated in their studies that accounting is needed in measuring these effects, costing of natural resources and determining the prices.

Öztürk, Koçyiğit and Bal (2011) made researches about whether occupational fatigue and its levels known as depletion of inner sources of individual with power and energy loss as a result of being unsuccessful in work place, exhaustion and overburden have an effect on commitment of members of accounting profession to the work or not. In the research, a negative relation was found between occupational fatigue and commitment to work, and it was concluded that the more fatigue level of members of accounting profession increases, the less level of commitment to work decreases accordingly.

Banar and Ekergil (2010) researched the relation between the service quality of members of accounting profession and customer satisfaction in city of Eskişehir by using SERVQUAL scale in their studies. According to the research result, it was found in their studies that service quality dimensions of members of accounting profession in city of Eskişehir affecting customer satisfaction are “reliability”, “empathy” and “physical features”. Kısakürek and Alpan (2010) measured the reasons for obeying the occupational ethical rules, causes of non-ethical behaviors and opinions about the ethics of members of accounting profession in city of Sivas in their studies. According to study results, the reasons why members of accounting profession in city of Sivas obey with the occupational ethical rules are determined as societal pressure, the level of education received, supervision level of trade association, penal sanctions and conscientious sanctions.

The reasons why they behave unethically are the passion to earn more, moral weakness and lack of ethical lessons about the profession. Lastly, the opinions of members of accounting profession about the ethics support the idea that occupational ethics will develop in the EU harmonization process in coming years. Özbirecikli (2009) researched the progress which educational levels of members of accounting profession follow from 1992 to 2009 in these studies. Following the research, he predicted that the educational levels of members of profession will increase more due to the obligation for being a faculty graduate at least which has been brought today when it increases in periods with legal amendments generally.

In studies by Kutluk and Ersoy (2011) about members of accounting profession in city of Antalya, they researched ethical judgment levels of members of profession and whether there is a differentiation in ethical judgment level points according to demographic variables. In a study made according to measurement of Test for Determination of Value, a meaningful difference couldn't be found between the points of ethical judgment level of members of profession and title, age, educational background, place and experience. A meaningful difference was found only for sex and it was found that ethical judgment points of women are higher than men.

In studies of Sakarya and Kara (2010) carried out on members of profession working with the titles of Public Accountant, Financial Advisor and Certified Public Accountant (CPA) in Balıkesir, Bursa, İstanbul and İzmir; they examined the adjustments for occupational ethics of accounting and perception levels of occupational ethics by members of accounting profession. They studies whether there is a meaningful difference between demographic features of members of profession who have participated in the study according to honesty, impartiality, professional competence, attention, confidentiality and occupational behavior in their studies. According to the study result, while meaningful differences are found in all aforementioned ethical perceptions as per sex, educational level and level of income; meaningful differences are ascertained between the variables of honesty and occupational behavior as per the title, between professional competence and attention as per the professional experience and between impartiality as per the number of taxpayers.

Özulucan, Bengü and Özdemir (2010) studied current problems of members of accounting profession, inadequacies they experienced in application and expectations of trade associations in their studies that were carried out on the Turkey-wide sample they obtained. Following the study, aforementioned problems are seen as the problems of all members of profession on average but seeing it as a problem as per the titles differs.

In the study about 85 independent accountant and financial advisors (IAFA) in city of Erzurum by Yıldırım and Güney (2012), they studied general and specific problems encountered by IAFAs in their jobs. According to study results, it was ascertained that IAFAs have collection problems, the responsibility laid on member of profession is more than the authority given to himself/herself and frequently enacted repentance laws damage the relation between the taxpayer and member of profession.

Kutlu (2008) examined the reasons why members of accounting profession and employees being active in cities of Kars and Erzurum are in ethical dilemma by taking into account individual and environmental characteristics. According to study results, the first one among these reasons is the concern for losing customer and demographic features differ. In studies of Tetik, Kınay and Cığır (2008) carried out on 200 members of accounting profession in city of Antalya, they examined the current situation of members of profession and their thoughts about the future. They studied such conditions as educational level of members of profession, problems encountered in professional practice, staff preferences and using technology etc. in their studies. According to study result, it was seen that educational levels of members of profession are good in general, they follow technological possibilities closely but they can't change it into increasing customer-focused service quality and efficiency.

Yıldırım (2008) tried to determine the professional stress of instructors giving accounting lesson and 73 members of accounting profession, and studies whether stress levels change as depending on some demographic features. According to the study results, it was ascertained that stress levels of members of profession and instructors participating in the study are considerably high, stress dimension is higher in women than men and as age increases, the dimension of stress decreases. In studies of Karcioğlu and Yazarkan (2011) about 114 members of accounting profession being active in cities of İzmir and Erzurum, they determined the difficulties and problems which members of profession experience in public offices. They associated the problems encountered by members of profession in public offices with demographic features in the analysis made by using Frequency, T-Z Test and Anova tests.

According to the study result, problems encountered by members of profession in public offices are over bureaucratic procedures in public, lack of knowledge of civil servants working in public offices and over-strict laws.

Kalaycı and Tekşen (2006) examined the problems encountered by 52 members of accounting profession being active in city of Isparta in terms of reliability, authority, social responsibility and the quality of job in their studies. According to the study results, it was ascertained that members of profession have difficulty in collecting their payments and they complain about the work load.

In studies of Uzay and Güngör (2004) about members of accounting profession being active in cities of Kayseri and Nevşehir, they studied how members of accounting profession are affected from economic crises and problems of members of profession in their professional studies and with taxpayers. According to the study results, it was ascertained that members of profession have difficulty in collecting their payments from taxpayers in periods of economic crisis, and problems originating from the unfair competition are the main problems for members of profession.

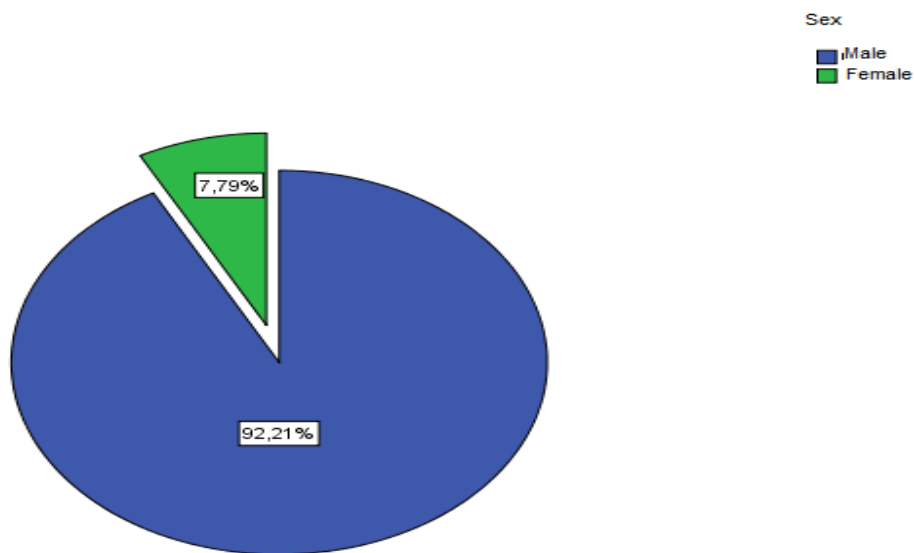
An Application about the Problems and Ethical Attitudes of Members of Profession in City of Erzurum

Aim, Scope and Method

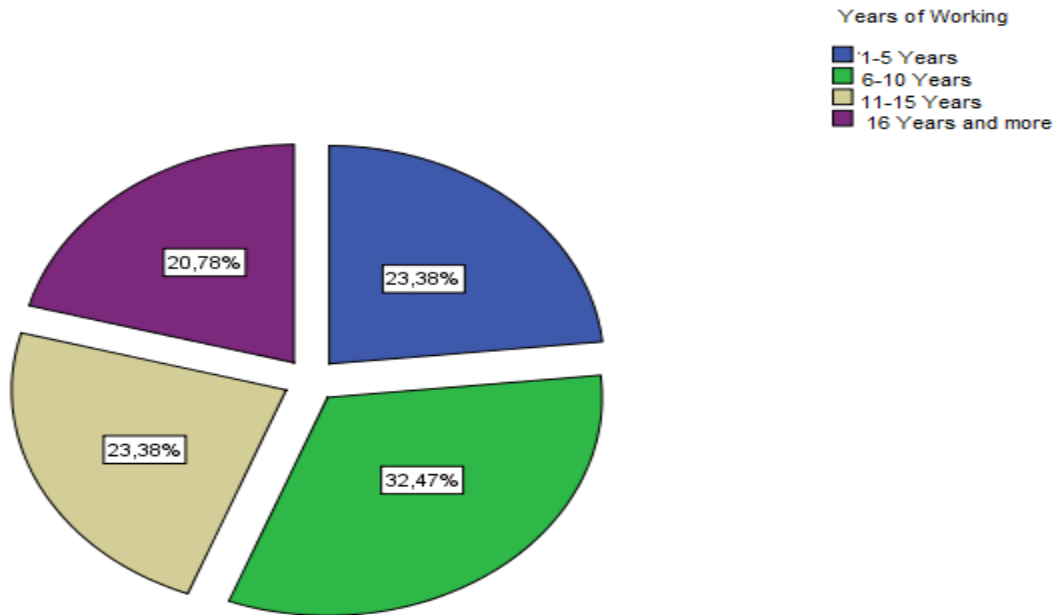
In this study, the opinions of the members of accounting profession about the accounting profession as per their titles, and their attitudes regarding the field of accounting were studied. Probabilistic inferences about the title groups will be made by using odds rates in the research. Interpretations heavily over IAFA group were made in the study. The main reason is that majority of participants belongs to IAFA group.

Demographic Features

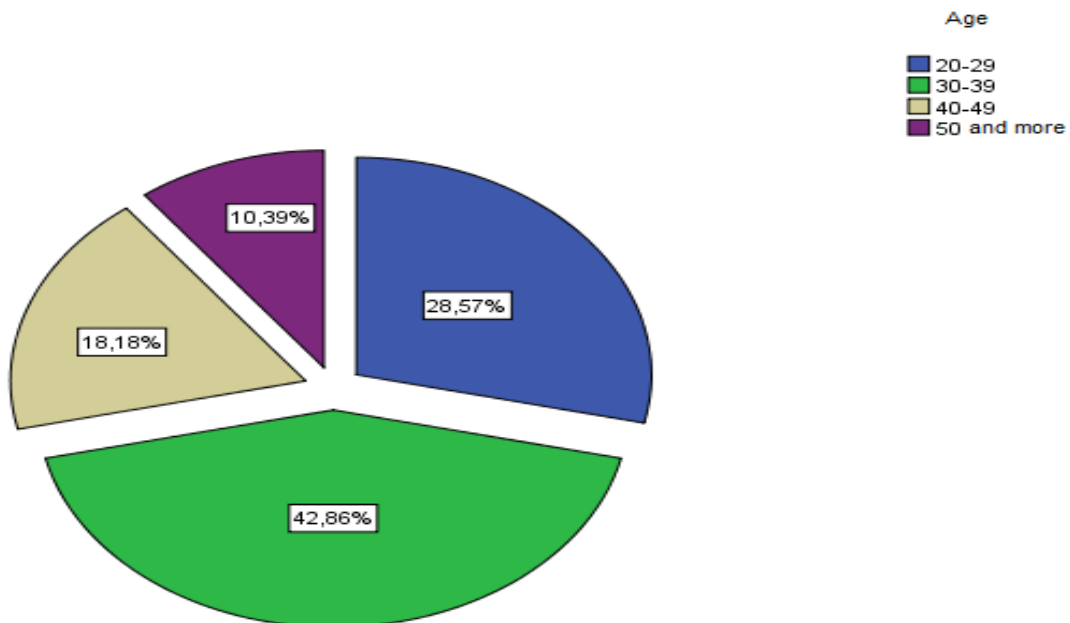
77 people participated in the study in total. Demographic features of participants will be shown in pie charts.



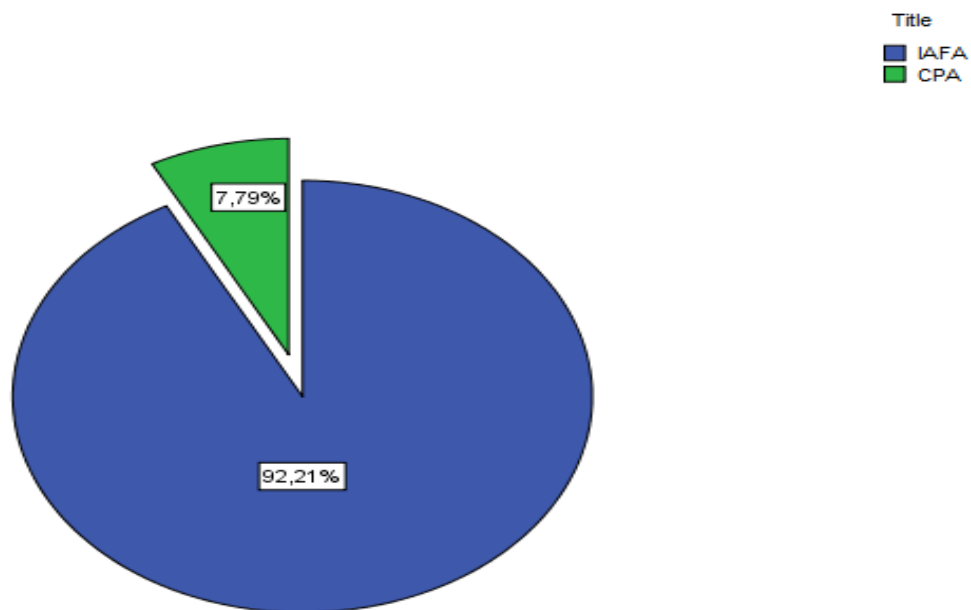
When looked at the graphic above, it is seen that nearly 92% of participants are men and 8% of them are women.



When looked at the graphic above, it is seen that nearly 23% of participants work for 1-5 years, 32% of them work for 6-10 years, 23% of them work for 11-15 years and 21% of them work for 16 years and more.



When looked at the graphic above, it is seen that nearly 29% of participants are between the ages of 20-29, 43% of them are between 30 and 39, 18% of them are between 40-49 and 10% of them are at the age of 50 and more.



When looked at the graphic above, it is seen that nearly 92% of participants are IAFA and 8% of them are GPA.

Analysis

Odds rate is named with various names like probability ratio. Odds rate, with the most general definition, can be defined as the rate of the occurrence probability of a case to the rate of its nonoccurrence probability. Odds rates and probabilities enable seeing the same result from different perspectives. In other words, it is possible for probabilities to be changed into odds rates or changing odds rates into probabilities [KALAYCI et al., 2005, s. 279]. There is a difference between odds rate and probability notion. While probability value is between 0 and 1, odds can take zero and positive values bigger than one.

In the tables below, odds rates will be calculated according to the views of participants and results will be interpreted according to these values.

Crosstab

Count		Title		Total
		IAFA	CPA	
Do you approve the establishment of a central ethics committee in our country?	Yes	60	3	63
	No	11	3	14
Total		71	6	77

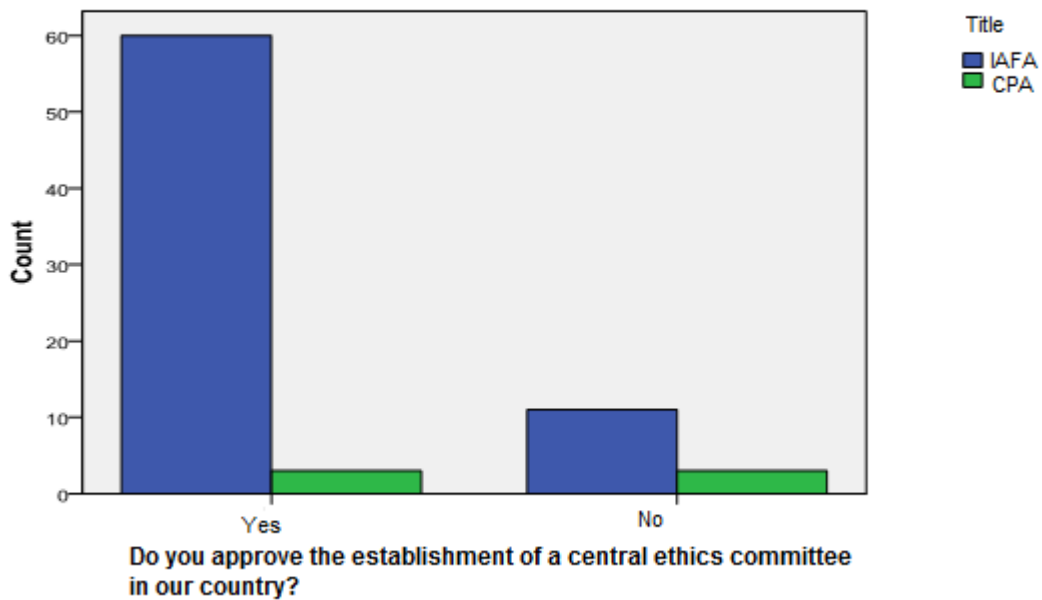
In the table above, a crosstab was created by using the “Do you approve the establishment of a central ethics committee in our country?” statement and titles of accountants.

Risk Estimate

	Value	95% Confidence Interval	
		Lower	Upper
Odds Ratio for Do you approve the establishment of a central ethics committee in our country? (Yes / No)	5,455	,972	30,601
For cohort Title = IAFA	1,212	,917	1,602
For cohort Title = CPA	,222	,050	,988
N of Valid Cases	77		

In the table above, odds rates about accountants’ agreeing with the statement “Do you approve the establishment of a central ethics committee in our country?” as per their titles are shown. Accordingly, when odds rates are examined, the probability of approving the establishment of a central ethics committee in IAFAs is 5.455 folds more than disapproving. This probability changes between 0,972-30,061 intervals, at 5% importance level. Bar chart about the cross tab is shown below.

Bar Chart



Crosstab

Count		Title		Total
		IAFA	CPA	
Have you ever tried to use of legal gaps in tax laws?	Yes	15	3	18
	No	56	3	59
Total		71	6	77

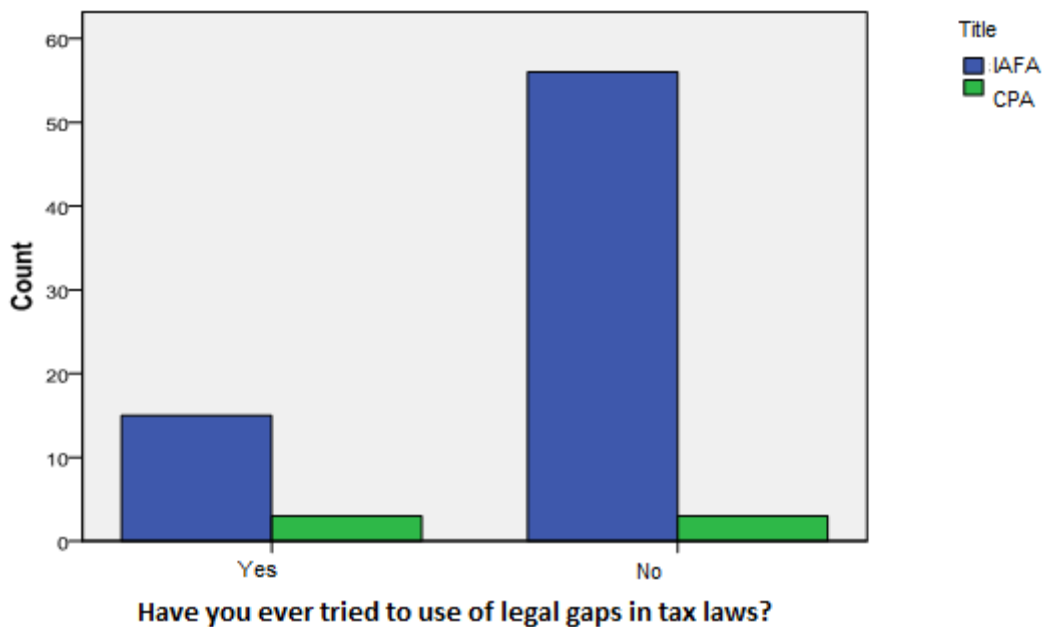
In the table above, a crosstab was created by using the “Have you ever tried to use of legal gaps in tax laws?” statement and titles of accountants.

Risk Estimate

	Value	95% Confidence Interval	
		Lower	Upper
Odds Ratio for Have you ever tried to use of legal gaps in tax laws? (Yes / No)	,268	,049	1,464
For cohort Title = IAFA	,878	,708	1,088
For cohort Title = CPA	3,278	,724	14,849
N of Valid Cases	77		

In the table above, odds rates about accountants’ agreeing with the statement “Have you ever tried to use of legal gaps in tax laws?” as per their titles are shown. Accordingly, when odds rates are examined, the probability of not using of legal gaps in tax laws in IAFAs is 1/0,268=3,731 folds more than the probability of using. Bar chart about the cross tab is shown below.

Bar Chart



Crosstab

Count		Title		Total
		IAFA	CPA	
Have you ever got punishment due to the behaviors against professional law?	Yes	6	3	9
	No	65	3	68
Total		71	6	77

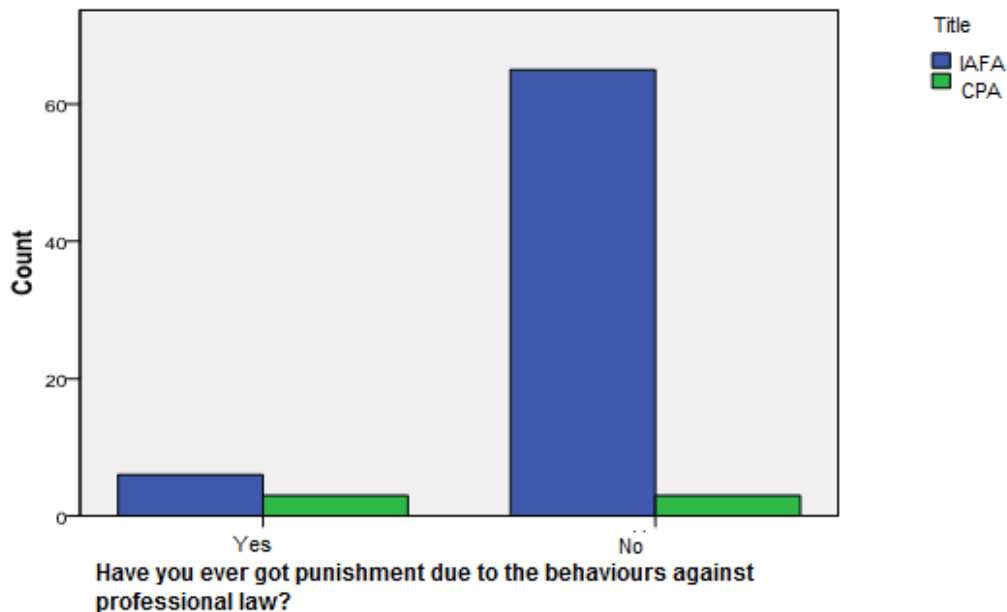
In the table above, a crosstab was created by using the “Have you ever got punishment due to the behaviors against professional law?” statement and titles of accountants.

Risk Estimate

	Value	95% Confidence Interval	
		Lower	Upper
Odds Ratio for Have you ever got punishment due to the behaviors against professional law? (Yes / No)	,092	,015	,562
For cohort Title = SMMM	,697	,438	1,110
For cohort Title = YMM	7,556	1,788	31,935
N of Valid Cases	77		

In the table above, odds rates about accountants’ agreeing with the statement “Have you ever got punishment due to the behaviors against professional law?” as per their titles are shown. Accordingly, when odds rates are examined, the probability of IAFA’s not getting a punishment due to the behaviors against the professional law not is 1/0,092=10,869 folds more than the probability of getting. Bar chart about the cross tab is shown below.

Bar Chart



Crosstab

Count		Title		Total
		IAFA	CPA	
Have you ever got punishment about income tax for the mistakes?	Yes	20	4	24
	No	51	2	53
Total		71	6	77

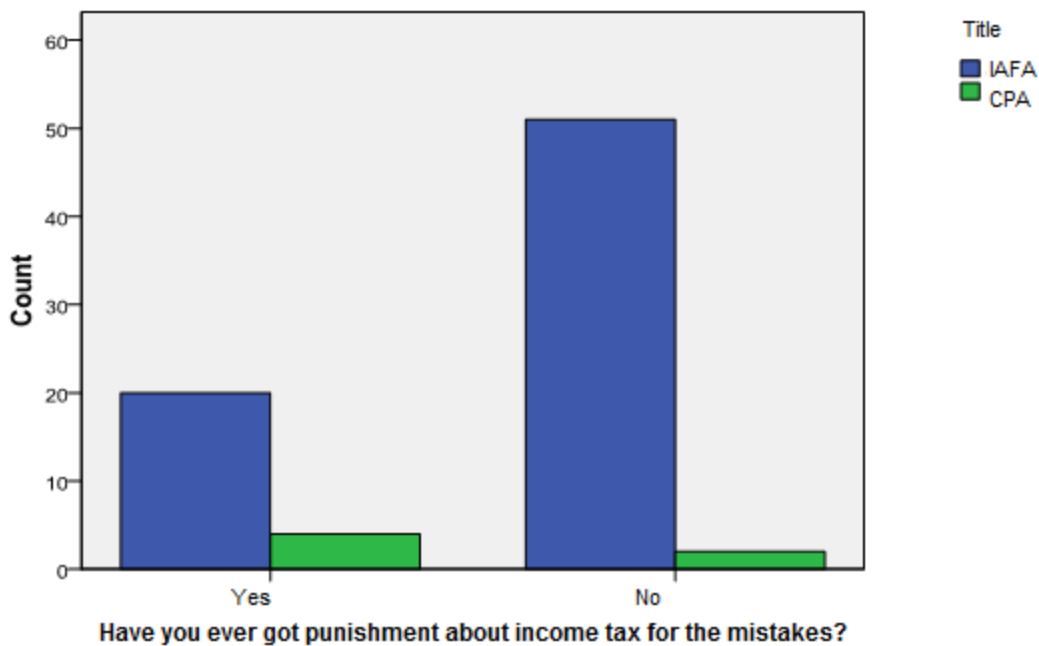
In the table above, a crosstab was created by using the “Have you ever got punishment about income tax for the mistakes?” statement and titles of accountants.

Risk Estimate

	Value	95% Confidence Interval	
		Lower	Upper
Odds Ratio for Have you ever got punishment about income tax for the mistakes? (Yes / No)	,196	,033	1,156
For cohort Title = IAFA	,866	,719	1,044
For cohort Title = CPA	4,417	,868	22,484
N of Valid Cases	77		

In the table above, odds rates about accountants’ agreeing with the statement “Have you ever got punishment about income tax for the mistakes?” as per their titles are shown. Accordingly, when odds rates are examined, the probability of IAFAs’ not getting a punishment about income tax for the mistakes is 1/0,196=5,102 folds more than the probability of getting. Bar chart about the cross tab is shown below.

Bar Chart



Crosstab

Count		Title		Total
		IAFA	CPA	
Do the customer companies affect you about the matter of calculation results?	Yes	8	2	10
	No	63	4	67
Total		71	6	77

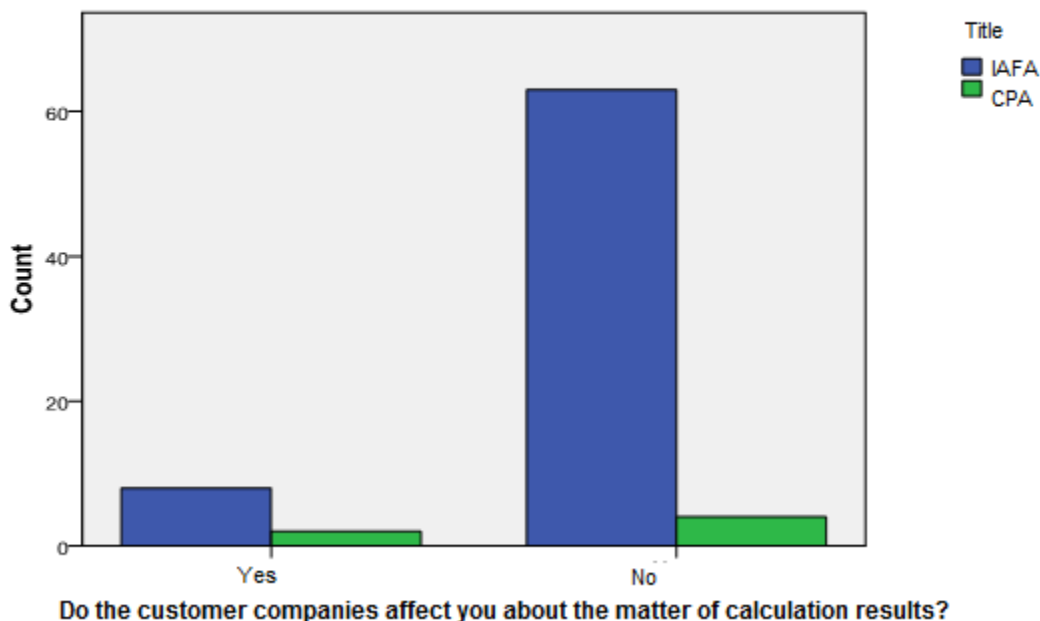
In the table above, a crosstab was created by using the “Do the customer companies affect you about the matter of calculation results?” statement and titles of accountants.

Risk Estimate

	Value	95% Confidence Interval	
		Lower	Upper
Odds Ratio for Do the customer companies affect you about the matter of calculation results? (Yes / No)	,254	,040	1,615
For cohort Title = IAFA	,851	,620	1,167
For cohort Title = CPA	3,350	,703	15,973
N of Valid Cases	77		

In the table above, odds rates about accountants’ agreeing with the statement “Do the customer companies affect you about the matter of calculation results?” as per their titles are shown. Accordingly, when odds rates are examined, the probability of customer companies’ not affecting about the matter of calculation results in IAFAs is 1/0,254=3,937 folds more than the probability of affecting. Bar chart about the cross tab is shown below.

Bar Chart



Crosstab

Count		Title		Total
		IAFA	CPA	
Is the biggest share in mistakes due to you or the staff?	Due to me	13	2	15
	Due to the staff	58	4	62
Total		71	6	77

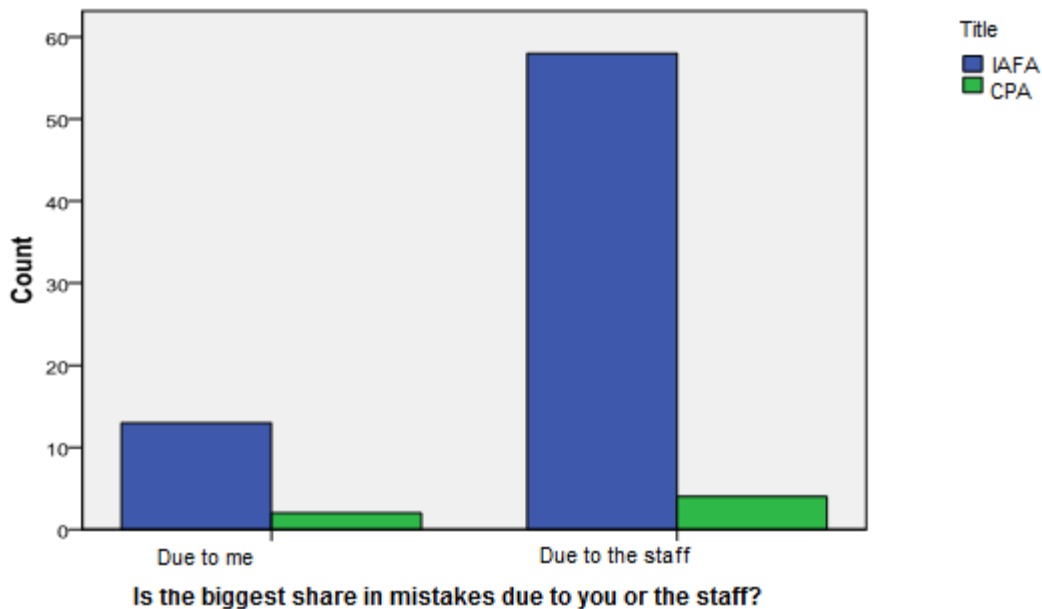
In the table above, a crosstab was created by using the “Is the biggest share in mistakes due to you or the staff?” statement and titles of accountants.

Risk Estimate

	Value	95% Confidence Interval	
		Lower	Upper
Odds Ratio for Is the biggest share in mistakes due to you or the staff? (Due to me / Due to the staff)	,448	,074	2,714
For cohort Title = IAFA	,926	,752	1,142
For cohort Title = CPA	2,067	,417	10,246
N of Valid Cases	77		

In the table above, odds rates about accountants’ agreeing with the statement “Is the biggest share in mistakes due to you or the staff?” as per their titles are shown. Accordingly, when odds rates are examined, the probability of mistakes in IAFA’s being due to the staff is 1/0,448=2,232 folds more than the probability of being due to the individual. Bar chart about the cross tab is shown below.

Bar Chart



Conclusion and Evaluation

In this study applied to 77 members of profession who can be reached among 130 members working as registered to the Chamber of Public Accountant and Financial Advisor in city of Erzurum, it is possible to see that problems about the Accounting Profession from past to present continue. In addition to these problems, it is seen that the work load of members of profession has increased as a result of using electronic media.

Following the research, the opinions of members of accounting profession about the accounting profession as per their titles and their attitudes towards the problems about accounting were analyzed by using the method of odds rates. Probabilistic inferences have been made by emphasizing on the opinions of IAFA especially. The results below have been obtained by using odds rates following this study:

- The probability of approving the establishment of a central ethics committee in IAFAs is 5.455 folds more than disapproving.
- The probability of not using of legal gaps in tax laws in IAFAs is 3,731 folds more than the probability of using.
- The probability of IAFAs' not getting a punishment due to the behaviors against the professional law not is 10,869 folds more than the probability of getting.
- The probability of IAFAs' not getting a punishment about income tax for the mistakes is 5,102 folds more than the probability of getting.
- The probability of customer companies' not affecting about the matter of calculation results in IAFAs is 3,937 folds more than the probability of affecting.
- The probability of mistakes in IAFAs being due to the staff is 2,232 folds more than the probability of being due to the individual.

When the odds rates above are analyzed, it can be said that IAFAs are very willing about the establishment of a central ethics committee, they don't have an inclination towards using of the legal gaps in tax laws, the probability of getting a punishment due to the behaviors against the professional law is low, and the probability of getting a punishment about income tax for the mistakes is low. In general, it can be concluded that IAFAs aren't affected from the customer companies about the matter of calculation results, the mistake in IAFAs is due to the staff.

Ensuring a platform in which members of profession who have a vital importance for the national economy gives a better service is highly important both for the development and prestige of the profession. With this purpose, trade associations and related public institutions should come together and take the necessary steps to solve the problems of members of profession as soon as possible.

References

- BANAR, K. And EKERGİL, V., (2010). “Muhasebe Meslek Mensuplarının Hizmet Kalitesi: Sunulan Hizmetlerin Kalitesi İle Müşteri Memnuniyet İlişkisi”, *Anadolu Üniversitesi Sosyal Bilimler Dergisi*, Vol: 10(1), pp.39-60.
- DAŞTAN, A., (2009). *Etik Eğitimin Muhasebe Eğitimindeki Yeri ve Önemi: Türkiye Değerlendirmesi*, Marmara Üniversitesi İ.İ.B.F. Dergisi, Vol: 26(1), pp. 281-311.
- ERKAN, M. and ARICI, N.D., (2011). “Hata ve Hile Denetimi: Sermaye Piyasası Kurulu'na Kayıtlı Halka Açık Anonim Şirketlere İlişkin Düzenlemeler”, *Muhasebe ve Denetime Bakış*, Vol: 33, pp.29-43.
- KALAYCI, Ş. et all. (2005). “SPSS Uygulamalı Çok Değişkenli İstatistik Teknikleri”, Asil Yayın Dağıtım Ltd. Şti., Ankara.
- KALAYCI, Ş. and TEKŞEN, Ö., (2006).”Muhasebecilik Mesleğinde Karşılaşılan Sorunlar ve Çözüm Önerileri: Isparta İl Merkezi Uygulaması”, *Muhasebe ve Finansman Dergisi*, Vol:31, pp.90-101.
- KARCIOĞLU, R. and YAZARKAN, H., (2011). “Muhasebe Meslek Mensuplarının Faaliyetleri Sırasında Kamu Kurumlarında Karşılaştıkları Sorunlara İlişkin Ampirik Bir Araştırma”, *Muhasebe ve Denetime Bakış*, Vol:34(1), pp.1-12.
- KISAKÜREK, M. and ALPAN, N., (2010). “Muhasebe Meslek Etiği ve Sivas İlinde Bir Uygulama”, *Muhasebe ve Finansman Dergisi*, Vol: 47, pp.213-228.
- KIRLIOĞLU, H. and AKYEL, N., (2004). “Enron Sonrası Bağımsız Denetimde Yaşananlar”, *Muhasebe ve Finansman Dergisi*, Vol: 23, pp. 28-34.
- KUTLU, H.A., (2008). “Muhasebe Meslek Mensupları ve Çalışanlarının Etik İkilimleri: Kars ve Erzurum İllerinde Bir Araştırma”, *Ankara Üniversitesi SBF Dergisi*, Vol:63(2), pp.143-170.
- KUTLUK, F.A. and ERSOY, A., (2011). “Muhasebe Meslek Üyelerinin Etik Yargı Düzeyleri Üzerine Bir Araştırma”, *Ege Akademik Bakış*, Vol: 11(3), pp.425-438.
- ÖZBİRECİKLİ, M., (2009). “Muhasebe Meslek Mensuplarının Eğitim Düzeyleri: 1992’den Günümüze Bir İnceleme”, *Muhasebe ve Finansman Dergisi*, Vol: 43, pp.80-84.
- ÖZKOL, E., KÖK, D., ÇELİK, M. and GÖNEN, S., (2005). “Meslek Etiği ve Muhasebe Meslek Elemanlarının Etik İlkelerle Duyarlılık Düzeyinin Araştırılması”, *Muhasebe ve Denetime Bakış*, Vol: 15, pp.107-124.
- ÖZTÜRK, V., KOÇYİĞİT, S.Ç. and BAL, E.Ç., (2011). “Muhasebe Meslek Mensuplarının Mesleki Tükenmişlik Düzeyleri ile İşe Bağlılık Arasındaki İlişkiyi Belirlemeye Yönelik Bir Araştırma: Ankara İli Örneği”, *Doğuş Üniversitesi Dergisi*, Vol: 12(1), pp.84-98.
- ÖZULUCAN, A., BENGÜ, H. and ÖZDEMİR F.E., (2010). “Muhasebe Meslek Mensuplarının Güncel Sorunları, Uygulamada Karşılaştıkları Yetersizlikler ve Meslek Odalarından Beklentilerinin Unvanları ve Mesleki Deneyim Süreleri Yönüyle İncelenmesi: Türkiye Genelinde Bir Araştırma”, *Muhasebe ve Denetime Bakış*, Vol: 31, pp. 41-64.
- SAKARYA, Ş. and KARA, S., (2010). “Türkiye’de Muhasebe Meslek Etiğine Yönelik Düzenlemeler ve Meslek Mensupları Tarafından Algılanması Üzerine Bir Alan Araştırması”, *KMÜ Sosyal ve Ekonomik Araştırmalar Dergisi*, Vol: 12(18), pp.57-72.
- SARIOĞLU, K., (2002). “Enron Olayı (Vak’a)”, *Yönetim Dergisi*, Vol: 13, pp. 49-53.
- SENAL, S. and ATEŞ, B.A., (2012). “Kurumsal Sürdürülebilirlik İçin Muhasebe ve Raporlama”, *Muhasebe ve Denetime Bakış*, Vol: 36, pp.83-97.
- TETİK, N., KINAY, F. and CİĞER, A., (2008). “Antalya İlindeki Muhasebe Meslek Mensuplarına Yönelik Durum Analizi ve Beklentilerini Saptamaya Dönük Bir Araştırma”, *Muhasebe ve Finansman Dergisi*, Vol:38, pp.70-79.
- TORAMAN, C. and AKCAN, A., (2003). “Muhasebe Denetiminde Etik Teori”, *Muhasebe ve Denetime Bakış*, Vol: 8, pp. 59-69.
- UZAY, Ş. and GÜNGÖR, Ş., (2004).”Muhasebecilerin Sorunları ve Beklentileri: Kayseri ve Nevşehir İlleri Uygulaması”, *Muhasebe ve Finansman Dergisi*, Vol:22, pp.94-104.
- YILDIRIM, S., (2008). “Muhasebe Öğretim Elemanları ve Meslek Mensuplarının Mesleki Stres Düzeyi Üzerine Bir Araştırma”, *Muhasebe ve Finansman Dergisi*, Vol:38, pp.153-162.
- YILDIRIM, S. and GÜNEY, S., (2012). “Serbest Muhasebeci Mali Müşavirlerin Genel Sorunları: Erzurum İli Örneği”, *Muhasebe ve Denetime Bakış*, Vol: 36, pp.35-48.