

The problems of certified public accountants: A study on the certified public accountants registered to Mardin-Şırnak chamber of certified public accountants*Osman Nuri ŞAHİN¹**Abstract**

With no. 3568 Certified Public Accountants (CPA) law that was issued in 1989, the accounting profession was put into the legal system in Turkey. When considering the place of the profession in economic life the importance of the profession's problems is obvious in the process of the economic system. Besides other common problems with the rest of other region CPAs in Turkey, the southeastern region is the most affected by terrorism and migration. It is obvious that terrorism and refugee problems affect the regional economy. Naturally, it is possible that the members of the professionals operating in the region, both indirectly and directly, will be affected by these problems. This study aims to identify the problems of professionals in the southeast Anatolian region. In addition, it has been tried to determine whether regional problems such as terrorism and refugee problems are also a problem for members of the profession. In this study, a questionnaire has been applied to the CPAs in Mardin-Şırnak Chamber of CPAs, which is one of the seven chambers of CPAs in southeastern Turkey. The data collected has been analyzed and compared with the findings of previous studies. Survey data were evaluated with statistical package program (SPSS 22.0), frequency, Mann-Whitney U and Kruskal-Wallis H tests. The findings of this study show that the biggest problem of profession members is collecting the accountant fees from customers. There are statistically significant differences between demographic variables and statements as given in this study.

Keywords: Accountant, Certified Public Accountant, Problems of CPAs

JEL Codes: M40, L84, Z12

1. Introduction

Businesses are the basis of the economy. Therefore the proper operation of businesses and providing continuity depends on the fairness of the accounting system (Kutlu, 2008: 75). The fairness of the accounting system has a direct relationship with members of the profession, those are one of the most important factors of the system. This shows the importance of the profession.


After the 3568 no. law issued in 1989 in Turkey, a legal framework has drawn about the authorities and responsibilities of the accounting profession. From that day on the accounting profession, that has a crucial place in the economic system, affected by social, economic, and technological developments and witnessed changes and developments (Ayboğa, 2003: 330). Recently after auditing gain importance a load of accountants increased (Kalaycı & Tekşen, 2006: 91). Increased responsibilities have increased the problems of members of the profession (Ayboğa, 2003: 327).

Besides responsibility against themselves, they also have a responsibility to colleagues, taxpayers, the state, and society (Tükenmez & Kutay, 2005: 156). While professional members are trying to adapt to the national regulations and the international developments, they are also trying to fulfill the demands of customers and they can face difficulties meanwhile. To find solutions to such difficulties is important for the proper operation of the economy.

In Turkey there are several studies focusing on CPAs in this context. As well as the common problems with other region CPAs, the southeastern region is one of the most affected regions by terrorist activities (PKK, DAES etc.) and Syrian migrants. These factors need to be included too in such studies focusing on CPAs in southeastern region of Turkey.

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This study aimed to identify the problems of accounting professionals registered in the Mardin-Şırnak Chamber of CPAs in the southeastern region of Turkey. In this context, a questionnaire applied to CPAs and the collected data analyzed comparatively with previous studies aiming at problems of CPAs in Turkey.

2. Literature Review

Uzay and Tanç (2005) found that CPAs having difficulties collecting accounting fees from clients. They also disturbed by bureaucratic operations and unfair competition. Tetik et al. (2008) had the same results in their study on CPAs in Antalya. Kalaycı and Tekşen's (2006) study shows low bookkeeping fees, excess workload and the difficulty to follow the changes in regulations are the main problems of CPAs. Özulucan et al. (2010) studied the problems of CPAs from Turkey-wide. They found that the low bookkeeping fees, the difficulty of following the regulations, the complexity of standards, economic difficulties, problems causing by unhealthy communication, and problems with public institutions are the most affecting problems. Çil Koçyiğit et al.'s (2008) study sorted the stress factors of CPAs as clients' not paying on time, the length of working hours, the excess of workload, the complexity of regulations, and the low bookkeeping fees. Terzi (2015) also concluded that the biggest problem of CPAs is economic problems. In addition to other studies, Biyan's (2012) study shows that CPAs having problems with finding qualified personnel and they are not satisfied with public institutions and Turkey Union of Chambers of Certified Public Accountants (TURMOB). Çınar and Güney (2012) studied the issue from a different view. They studied problems caused by online problems. They concluded that disruption in access is a big problem when they can't give declarations in time and the authorities don't accept that as an excuse. The study of Ömürbek and Türkoğlu (2013) indicates that there can be an imbalance between taxpayer portfolio and CPA number and this can be the cause of low gain. Bilen's study (2008) adds one more problem to CPAs' problems and it is uncertified CPAs that work with hiring a CPAs license illegally. Gökğöz and Zeytin (2012) pointed out that CPAs can't set aside time for their private life because of their workload and there are many exams when promoted to the profession. Gündüz and Özen's (2016) study indicates that CPAs are disturbed by the negative and biased behavior of public auditors. Yıldırım and Güney (2012) expressed that frequently-issued amnesty laws are damaging the relationship between CPAs and clients in their study including Erzurum Chamber of CPAs. Bilici and Aydemir (2011) had similar results. Karcıoğlu and Yazarkan's (2011) study shows the late reply of public institutes, unnecessary file demands of public institutes, and unqualified personnel in public institutes are also problems of CPAs. Kaya (2015) concluded that CPAs need education and financial aid must be provided to new CPAs. Bekçi et al. (2007) pointed out that boredom of the job is also a problem. Uzay (2005) studied the problems of CPA trainees. Generally, the results of the studies that focus on problems of CPAs are similar.

3. Methodology

The southeastern region of Turkey differs from others because of its geographical position. The region is the gateway to the middle east with its borders with Syria and Iraq. It can be said that the Southeastern region is the most affected one by migration problems from Syria and Iraq and terrorism activities of PKK and ISIS. In the southeastern region, there are seven Chamber of CPAs in the region. Those are Gaziantep Chamber of CPAs, Diyarbakır Chamber of CPAs, Şanlıurfa Chamber of CPAs, Batman-Siirt, Chamber of CPAs, Adıyaman Chamber of CPAs, Kahramanmaraş Chamber of CPAs, Mardin-Şırnak Chamber of CPAs. They are in the middle of the terrorism and migration problems and unlike CPAs from other regions and it is likely to be affected so much by terrorism and migration.

This study is aiming to detect the problems of CPAs registered to Turkey Mardin-Şırnak Chamber of CPAs and comparatively analyze the findings. Therefore the universe of the study consists of CPAs registered to Turkey Mardin-Şırnak Chamber of CPAs. Because of the difficulty of reaching all CPAs in those cities easy sampling method was used. A questionnaire was formed using the previous studies that were given in the literature review section of this study. The questionnaire consists of two sections. The first section included demographical information of the respondent, the second section includes 44

items related to the respondent's possible professional problems. The time period for the data collection was 2 months (March and April 2017). A total of 122 questionnaires were collected from CPAs. The usable questionnaires were 109. So, the sample size was 109. Participants rated the items from 1 to 5 (1: Strongly Disagree, 2: Disagree, 3: Neither Agree nor Disagree, 4: Agree, 5: Strongly Agree). Survey data analyzed with SPSS 22.0. The reliability of data was checked by applying the Cronbach Alpha test. The Cronbach's alpha value is 0,939 and therefore the data assumed reliable. The frequency analysis, Mann-Whitney U and Kruskal-Wallis H tests applied to the data collected. The findings evaluated.

4. Findings

The demographical variables and meaningful differences are given in this part of the study.

4.1. Demographic Variables

Table 1. Demographic Variables

		<i>f</i>	%
<i>Age</i>	21-30	25	22,9
	31-40	54	49,5
	41-50	23	21,1
	51-60	2	1,8
	61≤	5	4,6
<i>Gender</i>	Man	93	85,3
	Woman	16	14,7
<i>Marital Status</i>	Married	86	78,9
	Single	23	21,1
<i>Income (monthly, TRY)</i>	<1.000	5	4,6
	1.000-2.000	16	14,7
	2.001-3.000	25	22,9
	3.001-4.000	31	28,4
	4.001-5.000	10	9,2
	5.000 <	22	20,2
<i>Education (degree)</i>	High School	11	10,1
	Associate	12	11,0
	Bachelor's	72	66,1
	Master's	14	12,8
	Doctoral	0	0
<i>Years of working as a professional</i>	<5	40	36,7
	5-10	41	37,6
	11-15	13	11,9
	16-20	8	7,3
	21-25	2	1,8
	25<	5	4,6
<i>Number of Customers</i>	0-10	21	19,3
	11-25	24	22,0
	26-50	30	27,5
	51-100	25	22,9
	100<	9	8,3
<i>Number of Staff</i>	1-3	91	83,5
	4-6	15	13,8
	7-10	1	0,9
	10<	2	1,8
<i>Average Working Time per Day</i>	<8	26	23,9
	8-10	55	50,5
	11-12	21	19,3
	12<	7	6,4
<i>Weekend work</i>	Yes	75	68,8
	No	34	31,2
<i>Being able to have a financial holiday</i>	Yes	10	9,2
	No	99	90,8

Table 1 shows the data about demographic variables about the participants. The big part of the participants is married. The gender of the participants are 17% woman and 83% man. The most of the participants' age are between 31-40. The most of the participants earn between 3.000-4.000 TRY per month. Most of the participants have bachelor's degree. Most of the participants have professional working year experience between 5-10 years. Number of customers of responders distributed nearly equal between the options with values around 20 except "100<". Number of staffs in Office are generally between 1-3. Half of responders' average working time is between 8-10 hours. Most of the responders with 668,8 need to work in weekends. 90% of responders stated that they can't go on a holiday in official financial holiday times.

Table 2. Frequency Analysis

Item	Strongly Disagree		Disagree		Neither Agree nor Disagree		Agree		Strongly Agree		Total	x	s
	f	%	f	%	f	%	f	%	f	%			
S1-Clients do not pay their bookkeeping fees on time or at all	2	1,8	0	0	2	1,8	25	22,9	80	73,4	109	4,66	0,697
S2-Lack of monthly income (not enough to cover office expenses)	19	17,4	18	16,5	29	26,6	24	22,0	19	17,4	109	3,06	1,339
S3-Insufficient fee limitations set by the Chamber of CPAs	12	11,0	30	27,5	32	29,4	23	21,1	12	11,0	109	2,94	1,173
S4-Low-priced Bookkeeping by CPAs	3	2,8	9	8,3	14	12,8	41	37,6	42	38,5	109	4,01	1,050
S5-Failure to Apply the Minimum Fee Tariff in Bookkeeping	5	4,6	17	15,6	27	24,8	22	20,2	38	34,9	109	3,65	1,235
S6-Lack of clients due to a large number of CPAs	21	19,3	28	25,7	28	25,7	14	12,8	18	16,5	109	2,82	1,341
S7-Lack of clients due to the small number of taxpayers	24	22,0	29	26,6	28	25,7	12	11,0	16	14,7	109	2,70	1,330
S8-Business volume decreased due to economic crises	17	15,6	18	16,5	29	26,6	19	17,4	26	23,9	109	3,17	1,380
S9-Length of working hours, heavy workload	4	3,7	3	2,8	12	11,0	14	12,8	76	69,7	109	4,42	1,039
S10-Lack of physical conditions and equipment of the workplace	44	40,4	26	23,9	23	21,1	8	7,3	8	7,3	109	2,17	1,246
S11-Experienced and Qualified Staff Problem	12	11,0	36	33,0	19	17,4	22	20,2	20	18,3	109	3,02	1,312
S12-High intern payments	21	19,3	35	32,1	27	24,8	11	10,1	15	13,8	109	2,67	1,284
S13-Fear of losing clients	12	11,0	14	12,8	27	24,8	41	37,6	15	13,8	109	3,30	1,190
S14-The work performed is monotonous and closed to change	24	22,0	25	22,9	27	24,8	22	20,2	11	10,1	109	2,73	1,288
S15-Inability to follow the changes and developments in the profession, Inability to follow the legislation adequately	18	16,5	11	10,1	33	30,3	31	28,4	16	14,7	109	3,15	1,275
S16-Not having enough time for family and social life	2	1,8	3	2,8	9	8,3	23	21,1	72	66,1	109	4,47	0,898
S17-Frequently changes in legislation	2	1,8	2	1,8	8	7,3	46	42,2	51	46,8	109	4,30	0,833
S18- The published legislation (law, regulation, announcement, circular, etc.) is complicated, difficult to understand	2	1,8	5	4,6	8	7,3	47	43,1	47	43,1	109	4,21	0,903
S19-The legislation imposes heavy responsibilities on CPAs	2	1,8	9	8,3	19	17,4	35	32,1	44	40,4	109	4,01	1,041
S20-Lack of vocational legislation	7	6,4	26	23,9	29	26,6	19	17,4	28	25,7	109	3,32	1,268
S21-Failure to provide training by the competent authorities regarding the changes in accounting practices	6	5,5	18	16,5	28	25,7	32	29,4	25	22,9	109	3,48	1,175
S22-The abundance of bureaucratic procedures in government offices	2	1,8	2	1,8	8	7,3	33	30,3	64	58,7	109	4,42	0,853
S23-Too Frequent Inspections and Audits	8	7,3	6	5,5	12	11,0	42	38,5	41	37,6	109	3,94	1,173
S24-The negative bias of auditors, taxpayers being seen as potential criminals	2	1,8	5	4,6	9	8,3	32	29,4	61	56,0	109	4,33	0,943
S25-CPAs earn unfair income by working in more than one company on a payroll or contract basis.	14	12,8	19	17,4	35	32,1	22	20,2	19	17,4	109	3,12	1,260

Item	Strongly Disagree		Disagree		Neither Agree nor Disagree		Agree		Strongly Agree		Total	x	s
	f	%	f	%	f	%	f	%	f	%			
S26-Too many exams for promotion in the profession, Difficulty to rise in the profession	30	27,5	32	29,4	20	18,3	16	14,7	11	10,1	109	2,50	1,310
S27-Members of the profession, other than their profession, dealing with other jobs such as expertise, insurance	25	22,9	32	29,4	21	19,3	15	13,8	16	14,7	109	2,68	1,360
S28-Presence of non-professional people who do not have a license and work by leasing a license	5	4,6	4	3,7	9	8,3	35	32,1	56	51,4	109	4,22	1,057
S29-There are people who do not comply with the advertising prohibition regulation and signage standards among the members of the profession.	11	10,1	27	24,8	34	31,2	19	17,4	18	16,5	109	3,06	1,223
S30-The professional association and TÜRMOB's failure to defend the rights of the professionals	1	,9	4	3,7	4	3,7	15	13,8	85	78,0	109	4,64	0,800
S31-Inadequate vocational training	15	13,8	46	42,2	20	18,3	11	10,1	17	15,6	109	2,72	1,277
S32-Difficulty using accounting software	49	45,0	33	30,3	13	11,9	3	2,8	11	10,1	109	2,03	1,265
S33-Internet and computer system malfunctions	19	17,4	38	34,9	28	25,7	10	9,2	14	12,8	109	2,65	1,243
S34-Problems in the database of the relevant institutions	5	4,6	6	5,5	5	4,6	21	19,3	72	66,1	109	4,37	1,103
S35-Electronic ledger and invoice application has not been started yet	11	10,1	15	13,8	18	16,5	46	42,2	19	17,4	109	3,43	1,220
S36-Accounting software (such as Luca, Datasoft) and annual fees are expensive	13	11,9	35	32,1	32	29,4	15	13,8	14	12,8	109	2,83	1,198
S37-Professionals' insufficient knowledge of accounting software and internet usage	45	41,3	29	26,6	17	15,6	6	5,5	12	11,0	109	2,18	1,328
S38-In addition to keeping the books of the taxpayers, taking care of all their business	5	4,6	18	16,5	27	24,8	22	20,2	37	33,9	109	3,62	1,238
S39-Clients do not deliver their documents on time	6	5,5	1	0,9	8	7,3	39	35,8	55	50,5	109	4,25	1,029
S40-Having unfair demands by taxpayers	3	2,8	25	22,9	31	28,4	18	16,5	32	29,4	109	3,47	1,214
S41-The difficulty to reach clients' workplaces	62	56,9	20	18,3	11	10,1	6	5,5	10	9,2	109	1,92	1,313
S42-Terrorist incidents	9	8,3	12	11,0	9	8,3	25	22,9	54	49,5	109	3,94	1,332
S43-Curfews because of terrorist incidents	11	10,1	8	7,3	8	7,3	26	23,9	56	51,4	109	3,99	1,344
S44-Syrian Immigrants	37	33,9	13	11,9	12	11,0	15	13,8	32	29,4	109	2,93	1,676

In Table 2 the frequencies, means and standard deviations of items are listed. It can be seen that the biggest problem of professionals is S1 (Clients do not pay their bookkeeping fees on time or at all). The smallest problem is S41 (The difficulty to reach clients' workplaces).

4.1.1. Gender

Table 3. Gender

	Mann-Whitney U	Wilcoxon W	Z	Asymp. Sig. (2-tailed)
S9	480,000	4851,000	-2,788	0,005
S16	495,500	4866,500	-2,540	0,011
S23	490,500	4861,500	-2,304	0,021

*p<.05

According to Table 3 it has been observed that there is a statistically significant difference between gender and length of working hours, heavy workload (p=0,005 p<0,05), not having enough time for family and social life (p=0,011 p<0,05), too frequent inspections and audits (p=0,021 p<0,05).

4.1.2. Age

Table 4. Age

	<i>Kruskal-Wallis H</i>	<i>df</i>	<i>Asymp. Sig.</i>
<i>S1</i>	16,177	4	0,003
<i>S8</i>	11,515	4	0,021
<i>S9</i>	13,194	4	0,010
<i>S16</i>	11,883	4	0,018
<i>S17</i>	10,432	4	0,034
<i>S27</i>	9,535	4	0,049

*p<.05

Table 4 shows that there is a statistically significant difference between age and Clients do not pay their bookkeeping fees on time or at all ($p=0,003$ $p<0,05$), Business volume decreased due to economic crises ($p=0,021$ $p<0,05$), Length of working hours, heavy workload ($p=0,010$ $p<0,05$), Not having enough time for family and social life ($p=0,018$ $p<0,05$), Frequently changes in legislation ($p=0,034$ $p<0,05$) and Members of the profession, other than their profession, dealing with other jobs such as expertise, insurance ($p=0,049$ $p<0,05$).

4.1.3. Education

Table 5. Education

	<i>Kruskal-Wallis H</i>	<i>df</i>	<i>Asymp. Sig.</i>
<i>S2</i>	8,823	3	0,032
<i>S3</i>	10,254	3	0,017
<i>S5</i>	12,262	3	0,007
<i>S19</i>	8,512	3	0,037
<i>S20</i>	10,326	3	0,016
<i>S40</i>	8,579	3	0,035

*p<.05

When Table 5 observed it has been seen that there is a statistically significant difference between education and Lack of monthly income (not enough to cover office expenses) ($p=0,032$ $p<0,05$), Insufficient fee limitations set by the Chamber of CPAs ($p=0,017$ $p<0,05$), Failure to Apply the Minimum Fee Tariff in Bookkeeping ($p=0,007$ $p<0,05$), The legislation imposes heavy responsibilities on CPAs ($p=0,037$ $p<0,05$), Lack of vocational legislation ($p=0,016$ $p<0,05$) ve Having unfair demands by taxpayers ($p=0,035$ $p<0,05$).

4.1.4. Years of Working as A Professional

Table 6. Years Of Working As A Professional

	<i>Kruskal-Wallis H</i>	<i>df</i>	<i>Asymp. Sig.</i>
<i>S9</i>	16,496	5	0,006
<i>S16</i>	15,450	5	0,009
<i>S17</i>	11,862	5	0,037
<i>S22</i>	13,641	5	0,018
<i>S25</i>	13,161	5	0,022
<i>S27</i>	11,752	5	0,038

*p<.05

Table 6 shows that a statistically significant difference exists between the years of working as a Professional and length of working hours, heavy workload ($p=0,006$ $p<0,05$), heavy workload ($p=0,009$ $p<0,05$), Frequently changes in legislation ($p=0,037$ $p<0,05$), The abundance of bureaucratic procedures in government offices ($p=0,018$ $p<0,05$), CPAs earn unfair income by working in more than one

company on a payroll or contract basis ($p=0,022$ $p<0,05$) and Members of the profession, other than their profession, dealing with other jobs such as expertise, insurance ($p=0,038$ $p<0,05$).

4.1.5. Income

Table 7. Income

	<i>Kruskal-Wallis H</i>	<i>df</i>	<i>Asymp. Sig.</i>
<i>S2</i>	18,566	5	0,002
<i>S4</i>	14,936	5	0,011
<i>S5</i>	18,529	5	0,002
<i>S6</i>	18,379	5	0,003
<i>S7</i>	16,976	5	0,005
<i>S8</i>	15,956	5	0,007
<i>S9</i>	11,316	5	0,045
<i>S10</i>	11,155	5	0,048
<i>S20</i>	11,350	5	0,045
<i>S23</i>	11,218	5	0,047
<i>S24</i>	11,490	5	0,042
<i>S26</i>	14,284	5	0,014
<i>S36</i>	11,227	5	0,047
<i>S38</i>	12,187	5	0,032
<i>S40</i>	14,850	5	0,011

* $p<0,05$

According to Table 6 it's been seen that there is a statistically significant difference between Lack of monthly income (not enough to cover office expenses) ($p=0,002$ $p<0,05$), Low-priced Bookkeeping by CPAs($p=0,011$ $p<0,05$), Failure to Apply the Minimum Fee Tariff in Bookkeeping($p=0,002$ $p<0,05$), Lack of clients due to a large number of CPAs($p=0,003$ $p<0,05$), Lack of clients due to the small number of taxpayers($p=0,005$ $p<0,05$), Business volume decreased due to economic crises($p=0,007$ $p<0,05$), Length of working hours, heavy workload($p=0,045$ $p<0,05$), Lack of physical conditions and equipment of the workplace($p=0,048$ $p<0,05$), Lack of vocational legislation($p=0,045$ $p<0,05$), Too Frequent Inspections and Audits($p=0,047$ $p<0,05$), The negative bias of auditors, taxpayers being seen as potential criminals($p=0,042$ $p<0,05$), Too many exams for promotion in the profession, Difficulty to rise in the profession($p=0,014$ $p<0,05$), Accounting software (such as Luca, Datasoft) and annual fees are expensive($p=0,047$ $p<0,05$), In addition to keeping the books of the taxpayers, taking care of all their business ($p=0,032$ $p<0,05$) and Having unfair demands by taxpayers($p=0,011$ $p<0,05$).

4.1.6. Number of Customers

Table 8. Customer Number

	<i>Kruskal-Wallis H</i>	<i>df</i>	<i>Asymp. Sig.</i>
<i>S12</i>	10,966	4	0,027
<i>S25</i>	10,864	4	0,028
<i>S42</i>	9,508	4	0,050

* $p<0,05$

When Table 8 observed it has been observed that there is a statistically significant difference between number of customers and High intern payments ($p=0,027$ $p<0,05$) and CPAs earn unfair income by working in more than one company on a payroll or contract basis ($p=0,028$ $p<0,05$). It can also be said that there is a statistically significant difference between number of customers and Terrorist incidents even though the p value is equal to 0,05 ($p=0,050$ $p\leq 0,05$).

4.1.7. Number of Staff

Table 9. Staff Number

	<i>Kruskal-Wallis H</i>	<i>df</i>	<i>Asymp. Sig.</i>
<i>S6</i>	13,081	3	0,004
<i>S7</i>	14,332	3	0,002
<i>S23</i>	10,748	3	0,013
<i>S25</i>	15,550	3	0,001
<i>S28</i>	8,044	3	0,045
<i>S29</i>	8,796	3	0,032

*p<.05

According to Table 9 it has been seen that there is a statistically significant difference between number of staff and Lack of clients due to a large number of CPAs($p=0,004$ $p<0,05$), Lack of clients due to the small number of taxpayers($p=0,002$ $p<0,05$), Too Frequent Inspections and Audits($p=0,013$ $p<0,05$), CPAs earn unfair income by working in more than one company on a payroll or contract basis($p=0,001$ $p<0,05$), Presence of non-professional people who do not have a license and work by leasing a license($p=0,045$ $p<0,05$) and There are people who do not comply with the advertising prohibition regulation and signage standards among the members of the profession($p=0,032$ $p<0,05$).

4.1.8. Average Working Time per Day

Table 10. Average Working Time per Day

	<i>Kruskal-Wallis H</i>	<i>df</i>	<i>Asymp. Sig.</i>
<i>S7</i>	8,642	3	0,034
<i>S14</i>	17,287	3	0,001
<i>S22</i>	8,456	3	0,037
<i>S24</i>	9,033	3	0,029
<i>S34</i>	12,157	3	0,007
<i>S36</i>	10,353	3	0,016
<i>S44</i>	9,185	3	0,027

*p<.05

Table 10 shows that there is a statistically significant difference between average working time per day and Lack of clients due to the small number of taxpayers($p=0,034$ $p<0,05$), The work performed is monotonous and closed to change($p=0,001$ $p<0,05$), The abundance of bureaucratic procedures in government offices($p=0,037$ $p<0,05$), The negative bias of auditors, taxpayers being seen as potential criminals($p=0,029$ $p<0,05$), Problems in the database of the relevant institutions($p=0,007$ $p<0,05$), Accounting software (such as Luca, Datasoft) and annual fees are expensive($p=0,016$ $p<0,05$) and Syrian Immigrants($p=0,027$ $p<0,05$).

4.1.9. Weekend Work

Table 11. Weekend Work

	<i>Mann-Whitney U</i>	<i>Wilcoxon W</i>	<i>Z</i>	<i>Asymp. Sig. (2-tailed)</i>
<i>S7</i>	943,500	1538,500	-2,226	0,026
<i>S8</i>	982,500	1577,500	-1,959	0,050
<i>S12</i>	963,000	1558,000	-2,104	0,035
<i>S20</i>	984,000	1579,000	-1,958	0,050
<i>S21</i>	906,000	1501,000	-2,488	0,013
<i>S36</i>	983,000	1578,000	-1,975	0,048
<i>S40</i>	964,000	1559,000	-2,103	0,035
<i>S41</i>	980,000	1575,000	-2,147	0,032

*p<.05

When Table 11 observed it has been seen that there is a statistically significant difference between working at wweekend and Lack of clients due to the small number of taxpayers($p=0,026$ $p<0,05$), Business volume decreased due to economic crises($p=0,050$ $p<0,05$), High intern payments($p=0,035$ $p<0,05$), Lack of vocational legislation($p=0,050$ $p<0,05$), Failure to provide training by the competent authorities regarding the changes in accounting practices($p=0,013$ $p<0,05$), Accounting software (such as Luca, Datasoft) and annual fees are expensive($p=0,048$ $p<0,05$), Having unfair demands by taxpayers($p=0,035$ $p<0,05$) and The difficulty to reach clients' workplaces($p=0,032$ $p<0,05$).

4.1.10. Being Able to Have a Financial Holiday

Table 12. Being Able to Have a Financial Holiday

	<i>Mann-Whitney U</i>	<i>Wilcoxon W</i>	<i>Z</i>	<i>Asymp. Sig. (2-tailed)</i>
<i>S14</i>	293,500	348,500	-2,167	0,030
<i>S16</i>	299,500	354,500	-2,450	0,014
<i>S18</i>	319,000	374,000	-2,017	0,044
<i>S24</i>	320,500	375,500	-2,049	0,040
<i>S39</i>	295,000	350,000	-2,311	0,021

* $p<0,05$

According to Table 12 there is a statistically significant difference between being able to have a financial holiday and Lack of clients due to the small number of taxpayers($p=0,030$ $p<0,05$), Not having enough time for family and social life($p=0,014$ $p<0,05$), The published legislation (law, regulation, announcement, circular, etc.) is complicated, difficult to understand($p=0,044$ $p<0,05$), The negative bias of auditors, taxpayers being seen as potential criminals($p=0,040$ $p<0,05$) and Clients do not deliver their documents on time($p=0,021$ $p<0,05$).

5. Conclusion

The accurate and reliable information that will be used by users of businesses inside and outside produced by members of accounting profession. Accounting professionals are facing problems during producing information in the complexity of financial life. In this study, a survey applied to accounting professionals working in Mardin-Sirnak cities to detect their problems.

The findings of this study show that;

- The biggest problem of profession members is collecting the accountant fees from customers.
- There are statistically significant differences between demographic variables and statements as given in the previous part of this study.

When compared to other studies' findings with findings of this study some differences can be seen. For instance, Uzay and Tanc (2004) found that the first place of accountant's problems is difficulties of paying fees faced by amenable. Kalaycı and Tekşen (2006) found that the first place of accountants' problems belongs "the best accountant is the one who pays the least tax" opinion. In our study the biggest problem is collection of bookkeeping fees.

This study is the first focusing the problems of accountants in Mardin-Sirnak area. In general, when looked at Turkish literature it can be seen that the problems of accountants are similar and continues. This proves that no serious progress has been made so far for the problems of accountants. Additionally in this study it has been found that the profession members also effected by region origin problems like terrorist incidents and immigrants. In future studies, it will be useful to carry out detailed and comprehensive studies in different areas for CPAs in southeastern of Turkey.

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ETİK VE BİLİMSEL İLKELER SORUMLULUK BEYANI

Bu çalışmanın tüm hazırlanma süreçlerinde etik kurallara ve bilimsel atıf gösterme ilkelerine riayet edildiğini yazar beyan eder. Aksi bir durumun tespiti halinde Business, Economics and Management Research Journal'ın hiçbir sorumluluğu olmayıp, tüm sorumluluk makale yazarına aittir.

Çalışmada kullanılan veriler 2020 öncesine ait olması nedeniyle bu çalışma etik kurul izni gerektiren çalışma grubunda yer almamaktadır.

ARAŞTIRMACILARIN MAKALEYE KATKI ORANI BEYANI

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