

## INVESTIGATION OF INTERACTION OF THE JOB MARKET ACCOUNTING EDUCATION: KAHRAMANMARAS CASE

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### İŞ PİYASASI MUHASEBE EĞİTİMİ ETKİLEŞİMİNİN İNCELENMESİ: KAHRAMANMARAS ÖRNEĞİ\*

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#### Abstract

*When considered economic changes and developments in the world it is seen that the need for professionals with the knowledge and skills to meet the expectations and needs of the job market is constantly increasing. Especially members of the profession who are responsible for the execution of transactions related to money namely it is supply of importance that constantly increase and to be open to innovations necessity of knowledge and skills of professional accountants. Because of these reasons, their employed or willing to be employed workers, have the required qualifications with the professional accountants in the market, are closely related to the institutions that provide education in the field of accounting. Perceptions from accounting education is to reveal the adequacy of the job market accounting education given at universities while expectations from accounting education uncover the situation of what the job market wants to be in accounting education. Perceptions of expectations are expected to increase in parallel with changing conditions and innovations. Accounting education is given in vocational high schools and universities of in some parts. The purpose of this study aims to examine the interaction with the labour market of the accounting education given at universities.*

**Keywords:** Accounting, Accounting Education, Labour Market.

**Jel Codes:** M41, M49, F16.

#### Öz

*Dünyadaki ekonomik değişim ve gelişimler göz önüne alındığında, iş piyasasının beklenti ve ihtiyaçlarını karşılayabilecek bilgi ve beceriye sahip meslek elemanlarına olan ihtiyacın devamlı olarak artmakta olduğu görülmektedir. Özellikle para ile ilgili işlemlerin yürütülmesinden sorumlu olan meslek mensuplarının yani muhasebe meslek mensuplarının bilgi ve becerilerinin devamlı artışta olması ve yeniliklere açık olması gerekliliği önem arz etmektedir. Bu sebeplerden dolayı iş piyasasının istihdam ettikleri veya edecekleri muhasebe meslek elemanlarında aradıkları nitelikler muhasebe alanında eğitim veren kurumları yakından ilgilendirmektedir. Muhasebe eğitiminden algılamalar; iş piyasasının üniversitelerde verilen muhasebe eğitiminin yeterliliğini ortaya çıkarmak, muhasebe eğitiminden beklentiler ise; iş piyasasının muhasebe eğitiminde olmasını istedikleri durumu ortaya çıkarmak içindir. Algıların beklentileri karşılama seviyesinin değişen koşullar ve yeniliklere paralel olarak artması beklenmektedir. Muhasebe eğitimi; meslek liselerinde ve üniversitelerde bazı bölümlerde verilmektedir. Üniversitelerde verilen muhasebe eğitiminin iş piyasası ile olan etkileşimini incelemek bu çalışmanın amacını oluşturmaktadır.*

**Anahtar Kelimeler:** Muhasebe, Muhasebe eğitimi, İş piyasası.

**Jel Kodları:** M41, M49, F16.

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## 1. INTRODUCTION

The members of the accounting profession is one of the most needed labour forces in the labour market. Therefore, in the accounting departments of the labour market will compensate the need of staff that have knowledge and skills to train the professional accountants and that vocational high schools or related departments of universities depended on the effectiveness of accounting education process.

The development of career candidates who will lead or be directed to the accounting profession depends on certain factors in high schools or universities. Identification of effectively of these factors are revealed to business association process to giving training with the labour market. Acquiring common shares with the labour market will redound the quality of members of the profession in giving accounting education.

The expectations of the job market seem to increase with together every day and ever-changing rules (legislation) from the accounting education. For this reason, giving an accounting education to the institution is needed and that increases the quality of accounting education and make it applicable in education market conditions and that includes not only takes into account the expectations of the labour market but also covers the environmental factors.

In this study, we try to examine the demands met by job market of the accounting education given at universities. In the first parts of the study, conceptual framework has been revealed in terms of the full understanding of the subject. After conceptual framework has been to revealed, analyses were made using the survey method which derived from the related literature; perceptions from accounting education; uncover the adequacy of the labour market to accounting education giving at universities and expectations from accounting education: they want to be in a situation of job market for to revealed in the accounting education. The questionnaires have been distributed through random sampling to professional members, internship candidates and industrialists/traders/employers. The questionnaire forms have been initially distributed as 300 copies. A total of 204 usable data has been reached. The response rate of the questionnaires was 68%. Reporting and analysis of obtained data was been created for basis of this study.

## 2. LITERATURE REVIEW

The labour market is concerned with the interaction of accounting education; in the made of Gunduz and Dizman's (2015) study; they have been investigated in the level of satisfaction of businesses' expectations of members of accounting professionals. The level of satisfaction of business managements of accountants' expectations have revealed to the low of result. In the study made by Sengel (2011) has been investigated to request of the staff of accounting to be employed in the accounting area of business world. The profession staff's demand has been reached in to the result under the head of accounting manager and accountant as the busiest workspace. In the study of Lin et.al (2005), "Determining the Expectations Regarding Accounting Education in China" have revealed to direct need knowledge, skills and training techniques in the accounting education to direct members of accounting job. Education in China, according to participants it cannot satisfy to the development of the necessary knowledge and skills within the current situation of accounting education. According to the results have been achieved, the result of being significantly behind of knowledge and skills from the available accounting programs. Also, they suggest the mandatory accounting reform in China.

The level of welcome of expectations of accounting education has been examined when it looks at a few conflicts on the sector-based; Unal (2013) has revealed to research at the undergraduate level of accounting education in the financial system of banking sector which has an important place.

As a result, they have reached, the courses of accounting group do not fully meet the needs of bankers, the courses of accounting group is not exactly enough to assessment of bankers' credit requests and maybe there are contradictions between the courses of accounting group and the banking practices. In the studying of Kocyigit, et al., (2016), the managers of public hospital operating in the city of Ankara to the accounting staff who are new to the profession, they have been made for reveal opinions about professional knowledge levels and to determine expectations of public hospitals from accounting education. As a result, expectations of hospital enterprises from accounting education; the scope of practical knowledge of accounting education provided to schools, the development of the uniform account plan to meet the needs of the health sector, to provide internship opportunities in the health sector to students who receive accounting education and the contents of accounting courses taught in schools are determined by the cooperation of health sector and etc. have been reached to the conclusions for more consideration of the expectations of the healthcare industry.

### **3. CONCEPTS OF ACCOUNTING AND ACCOUNTING EDUCATION**

#### **3.1. Definition, Scope and Objectives of Accountancy**

Accounting; is an 'information system' that generates information describing the financial situation of the businesses and this information transmitting to related person or organizations and to reveal commercial transactions in the operation or in consequence of other operations of in sources to occurring increase or decrease (Sevilengul, 2014:3).

Accounting process determined by legal rules covers to all carried out of transactions from the beginning of January 1 period to until the end of December 31. During these periods to accounting scope incoming transactions can be listed as follows:

- Collection of documents and information,
- Registration to accounting slips,
- Journal entries (diary),
- Bookkeeping records (large notebook),
- Provision of temporary trial balance,
- Period end inventory transactions,
- Closing the cost, income and expense accounts and transferring them to related accounts,
- Definite trial balance,
- Regulation of financial statements,
- Preparation of the closing statement and the income statement,
- Closing recording (Ozdemir, 2009:36-37).

Accounting science includes all those scopes it is seen that it has undertaken purposes from the control side and planning, execution of plans, organizing of businesses' activities.

The main objectives of accounting are listed as follows:

- To reveals the capital, profits and losses of the business in at specified time,
- To determine the purchases and sales within debt and receivables in during the periods of business,
- To reveal the necessary statistical data for referral and administration of business,

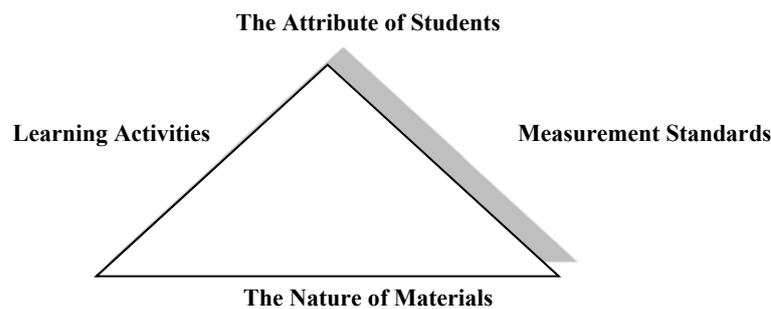
- To reveal resources and data for inspection in the case of auditing by public bodies for providing information to owners or owners of businesses,
- To obtain data related to cost price including of assets in the business,
- To arrange comparable financial statements and to present the parties concerned to detectable and comparable from the results of activities during the period of the business,
- To check accounts and records of third parties with help of account and record of the business (Yucel, 2016:7-8).

### 3.2. Definition, Purpose and Importance of Accounting Education

Accounting education is a vocational education. The main thing in accounting education is given to knowledge and skill required by the profession to the individual (Karaagacli, 2002:113). It is possible for the accounting profession to acquire the knowledge and skills necessary for the business decisions, detection of useful information, to collect, to process, to audit of its accuracy, to summarize in reports and how to use the reported information in the decision stages and to apply this knowledge by teaching information technologies (Gokcen, 1998:43).

Accounting education can be benefit use from quad learning model.

**Figure 1:** Quad Learning Model in Accounting Education



**Source:** (Aydin et al., 1999:50).

In Quad Learning Model; there are four dimensions, these are; the attribute of students, measurement standards, learning activities and the nature of materials. During the course of accounting education, it is more focused on quality dimension of materials (Sayir et. al., 2005:102).

In accounting education, there are basically three parties.

- Student or member of the profession,
- Teacher or teaching staff,
- Industry or labour market.

The main aim of accounting education should be giving the required information of the profession, skills and attitudes to the students. In order to be able to provide effective accounting education for the purpose, it is necessary to find answers to the following questions (Zaif and Karapinar, 2002:111):

- Is accounting information needed, if so in what level?
- Is the job of a professional accountant to register only commercial events?
- How much can it be developed ability to use accounting information of grown students as a member of profession?

- Is the current education system sufficient for this?
- Can the teaching staff use all classical and modern teaching techniques?
- What are the constraints on using instructional techniques of teaching staff?
- Does the current system encourage to students from learn?

Accounting education should be a whole with theory and practice. Along with that accounting education must be the foundation that will create the foundation of continuous learning, problems and identification of opportunities, searching and learning of desired information and must have a process to understand the procedures for to achieve the logical conclusion (Boyd et. al., 2000:37).

There are many researches on the need to adapt to changing conditions to concerning of accounting education. One of the researches on this subject in the world is basically says that eight accounting establishments in the United States in 1989 by (Author-Anderson, Arthur Young, Deloitte Haskins and Sells, Ernest- Young, Price Waterhousegbi accounting and auditing companies's) is a work titled "Educational Overview: What can be done for success in accounting profession". After that, in end of the study published about Bedford Committee Report, Accounting Education Change Commission was established. Accounting Education Change Commission guides not only accounting education, but also give direction the future of accounting education (Yildirim, 2015:4).

Revealing the importance of accounting education required elements have been determined by the change commission for a successful education. These are (Kelley et. al., 1999:327):

- To conversion functional (practical) business problems for to understanding the importance to the describe of subject,
- To escaped from syndrome "There is only one right answer" of every business problem,
- To focus on learning for become effective status in terms of instructor and student to learning,
- To develop of communication and personal skills,
- Active learning against to passive learning,
- Active use of technology in education.

For development to be continuous of educational quality (Cuganesan et. al. 1997:436):

- Excitement not only in the education process but also in the teaching process,
- Democratic and interactive classes where all voices are valuable and accepted,
- Focusing on individual activity programs and facilitating education for strengthening the learner,
- The role of the student requires to be more in the auditing learning.

On the other hand, the student factor should be considered when raising the quality of accounting education. Because the basic element of education is the student. The teaching staff should know the student profile and should explain the course taking into account the student's level. This will make a significant contribution to the qualification (Erca,2016:497).

#### **4. JOB MARKET EXPECTATIONS FROM ACCOUNTING EDUCATION**

Employers forming the job market need to accounting staff in the process of making accounting transactions. In the selection of these accounting staff is emerging as an important factor to received accounting training. Accounting graduates who have received accounting education to meet the

expectations of the job market's will luckier that will ease both the labour market's workload as well as in terms of finding employment (Kaya and Dastan, 2004:4).

At the present day, there are changes very large required in accounting applications for to meet the changing needs of job markets. So that's why, it will greatly affect the future direction of accounting education (Wells et. al., 2009:403). Along with this, the changing job market has been revealed out the necessity to standardize accounting practices of internationally operating enterprises. As a result of this, departments of accounting in the job market has been harmonized with the Turkish Accounting Standards, International Accounting Standards, Turkish Financial Reporting Standards and International Financial Reporting Standards.

According to another point of view, technological developments forms of doing business was changed under the accounting activities, transactions related to accounting started to be realized via from the electronic environment. Businesses are moving away from paper and pencil from the document accounting to make automatic registrations carried out via the internet and via from the electronic environment lives developments such as regulation of accounting documents (Hacirustemoglu, 2008:24).

Of the job market's, goals that you want to achieve of the accounting education of given at universities can be listed as follows (Uyar and Yelgen, 2012:332);

- Establishment of the registration system in enterprises in line with generally accepted accounting principles,
- Quick and accurate access to business objectives through the training of students in line with basic accounting concepts,
- Implementation and development created of accounting standards to businesses,
- To teach the methods of accounting application and reporting techniques and transfer it to management to produce correct and healthy information,
- To keep up current developments and changes with accounting practices,
- To projected of technological developments to accounting applications,
- To gained competence by teaching changes in legal regulations,
- Developing of the ability to monitor developments in management accounting that are interested in management.

The education given at universities was the first thing comes to mind, when it comes to the education of the workforce, which is needed by the job market in the direction of development in the world. Job market expectations of accounting education at universities can be listed as follows (Curuk and Dogan, 2002a:122-124);

• Supporting theoretical knowledge with continuous application programs at universities namely students who are studying beside of theoretical knowledge during the study period time ensuring that internship is observed for a certain period of time in workplaces working in accounting and to make of auditing of these internships.

• To support of theoretical education with application programs and case studies in accounting education given at universities,

• To respond requests from the labour market as soon as possible in at subject of accounting education of universities and failure to meet the demand on time will not be provided cooperation between the parties,

- There should be graduate night trainings on subject of accounting education at universities so that managers who have to work day by day will be provided with a post-graduate education and steps will be taken by the business association on subject of accounting education,

- Universities and the labour market need to produce joint projects in accounting education. Thus, the accumulation subject of accounting education in at universities will be communicated regularly to the labour market.

- Panels, conferences and seminars on subject of accounting education in at universities should be organized and this meeting should be called and must be utilized from the experiences and practices of managers and staff dealing with accounting,

- By collaborating with the labour market of universities should need to make the necessary arrangements in at programs in accordance with the requirements of the age for to train qualified staff with according to the needs.

Going out of the way with from the accounting education expectations of job markets in at universities, it is emerging necessary to follow the 5 items mentioned below for to update and improve accounting education at universities (Cheng, 2007:585):

- Basic accounting, cost accounting, management accounting and supervision should take place regularly in the curriculum.

- Business English, English speaking, communication skills, e-commerce, strategic cost management and ERP should be supplemented with the above courses.

- Students should be divided to employers and advanced working groups according to their interests.

- More emphasis should be made and should be place to on case studies.

- A more flexible teaching year should be designed.

## **5. THE METHOD OF THE RESEARCH (A RESEARCH FOR THE LABOUR MARKET OPERATING IN CITY OF KAHRAMANMARAS)**

### **5.1. The Purpose and Importance of the Research**

In order to investigate the structure of the education level of accounting given to universities to meet expectations of the job market, people selected accounting-related job market who works in Kahramanmaras as a pilot region. That makes up the job market of Professional of Accounting, Certified Public Accountants and Certified Public Accountants, Internship Candidates and Industrialists / Traders / Employers, it is the main purpose of the research to reveal the expectations from the education of accounting given in at universities.

### **5.2. Method of Research**

The purpose of this study was used the relational scanning method in descriptive scanning model for aims to determine the level of accounting education given in universities to meet expectations of job market in terms of different variables.

### **5.3. The Universe of Research and Sampling**

The universe of the research is constituted with Accountants (Chartered Accountants, Certified Public Accountants), accounting internship candidates and industrialists / traders / employers who working

in Kahramanmaraş. The sample of the research consists of 300 participants who were selected as simple coincidental from in the world. In at total 300 surveys distributed for research and 204 surveys were answered and returned.

#### 5.4. Data Collection Tools Used in Research

In this research, scales were used which were considered to be most appropriate to the purpose by doing field type scan. In the research, survey that we used contains "Perceptions of Job Market Accounting Education", "Job Market Performances from Accounting Education" and "Demographic Characteristics".

Perceptions scale of the job market from the education of accounting was developed by Altın (2009) and in this research the scale was revised. The detection scale to consist from 28 measures. Perception scale is subdivided between them to itself. The lower dimensions are shown in the table below.

**Table 1:** Relevant Items of Lower Dimensions of the Accounting Education Perceptions

Lower Dimensions of Scale	Related Items	Number of Questions
1. General Accounting	1,2,3,4,5	5 Items
2. End of Term Accounting	6,7,8,9,10	5 Items
3. Taxation and Application	11,12,13,14	4 Items
4. Computerized Accounting	15,16,17	3 Items
5. Company Accounting	18,19	2 Items
6. Analysis of Financial Statements	20,21,22,23	4 Items
7. Auditing Principles and Techniques	24,25,26,27,28	5 Items

The expectations scale of the job market from the education of accounting was consisted by the researcher. While the items related to this scale is written, the search of literature was made, theoretical structure to expectations regarding and matters related to this institutional structure was taken into account. In addition to this, examining to the prepared expectation scales in various subjects is benefited in the course of article writing of by another researcher. After the necessary examinations have been made, 35 items are written concerning to expectations of from accounting education of job market. Later that these statements are examined to field experts and 5 items is removed from the scale in the direction of these experts' recommendations and 30-item scale was created by passing from the eye. Again, at this scale, options of the 5-point Likert are included. 1. Definitely not participating, 2. I do not participate, 3. Undecided, 4. I agree, 5. Definitely agree.

#### 5.5. Solution and Interpretation of the Data Sets

The data obtained in accordance with the information given of the 204 participants is encoded in the SPSS 22.0 package program. Firstly, reliability analysis was conducted to determine the reliability levels of the questionnaires. Statistical information including demographic information together with frequency compared according to the arithmetic degree and the findings about scales were collected separately data at in the suggestion level. Independent groups of variables found from in demographic information with perceptions from accounting education and the expectations from accounting education were conducted t-test and one-way analysis of variance (ANOVA) analysis for to determine whether or not there is a meaningful difference in size. Finally, Pearson Correlation test was conducted to determine the relationship between accounting, financial transactions, general accounting, term-end transactions, tax legislation and applications, computer accounting, corporate

accounting, financial statements analysis and the expectations from accounting education with concerning perceptions of auditing.

## 5.6. The Hypotheses of Research

The data collected through questionnaires were used to test the following main hypothesis which was formed with the aim of determining whether the accounting education given at universities meets the expectations of the job market.

**H<sub>0</sub><sup>1</sup>:** There is no meaningful difference between perceptions of the job market from accounting education and professional title,

**H<sub>0</sub><sup>2</sup>:** There is no meaningful difference between expectations of the job market from accounting education and professional title,

**H<sub>0</sub><sup>3</sup>:** There is no meaningful difference between perceptions of the job market from accounting education and gender,

**H<sub>0</sub><sup>4</sup>:** There is no meaningful difference between expectations of the job market from accounting education and gender,

**H<sub>0</sub><sup>5</sup>:** There is no meaningful difference between perceptions of the job market from accounting education and professional experience and duration of experience,

**H<sub>0</sub><sup>6</sup>:** There is no meaningful difference between expectations of the job market from accounting education and professional experience and duration of experience,

**H<sub>0</sub><sup>7</sup>:** There is no meaningful relationship between the level of General Accounting perceptions and the level of Perceptions of End-of-Period Accounting Operations,

**H<sub>0</sub><sup>8</sup>:** There is no meaningful relationship between levels of Tax Legislation and Application perceptions and levels of Computerized Accounting perceptions,

**H<sub>0</sub><sup>9</sup>:** There is no meaningful relationship between the level of Computerized Accounting perceptions and the level of perceptions of Financial Statements Analysis,

**H<sub>0</sub><sup>10</sup>:** There is a no meaningful relationship between the level of accounting perceptions of Companies and the level of perceptions of Financial Statement Analysis,

**H<sub>0</sub><sup>11</sup>:** There is no meaningful relationship between the level of perception of Audit Principle and Techniques and the perceptions of Financial Tables Analysis,

**H<sub>0</sub><sup>12</sup>:** There is no meaningful relationship between perceptions of accounting education given in universities and expectations of from accounting education.

## 6. FINDINGS AND INTERPRETATIONS OF THE STUDY

### 6.1. Reliability of Research

Reliability value; a measuring of tool shows to give degree of the same result in repeated measurements (Bas, 2010:144). In the reliability analysis of scales applied to participants has been benefited from The Alpha Model (Cronboch Alpha Coefficient). Depending on the alpha coefficient is interpreted in that the reliability of the scale (Kalayci, 2006:405):

- $0.00 < \alpha < 0.40$  the scale is not reliable
- $0.40 < \alpha < 0.60$  the reliability of the scale is low

- $0.60 < \alpha < 0.80$  is quite reliable
- $0.80 < \alpha < 1.00$  scale is a reliable measure at a high level.

**Table 2:** Reliability Analysis of Scales

Scales	Proposition Number	Alpha Value
The Perceptions Scale of The Job Market's from The Accounting Education	28	0,950
The Expectations Scale of The Job Market's from The Accounting Education	30	0,949

According to the results of the reliability analysis, it is the possible to say reliable "The Perceptions Scale of The Job Market's from The Accounting Education" is 0,950 and "The Expectations Scale of The Job Market's from The Accounting Education" is 0,949.

## 6.2. Findings Related to the Demographic Characteristics of the Survey Participants

**Table 3:** Demographic Information of Participants

1. Professional Title	N	%	7. Number of Employees	N	%
Professional Accountants	60	29,4	1 Person	36	17,6
Internship Period Candidate	75	36,8	2 Person	29	41,2
Industrialist / Trader / Employer	69	33,8	3 Person	42	20,6
Total	204	100,0	More Than 4 Person	97	47,5
			Total	204	100,0
2. Age	N	%	8. Duration of Experience	N	%
20-25	21	10,3	1-5 Years	52	25,5
26-30	58	28,4	6-10 Years	57	27,9
31-35	38	18,6	11-15 Years	31	15,2
36-40	32	15,7	16-20 Years	25	12,3
More Than 40	55	27,0	More than 20 Years	39	19,1
Total	204	100,0	Total	204	100,0
3. Gender	N	%	9. Income Level	N	%
Man	179	87,7	Less Than 2000 TL	68	33,3
Woman	25	12,3	2001-3000TL	50	24,5
Total	204	100,0	3001-4000TL	28	13,7
4. Marital Status	N	%	4001-5000 TL	23	11,3
Married	136	66,7	More Than 5000 TL	35	17,2
Single	68	33,3	Total	204	100,0
Total	204	100,0	10. Active Sector	N	%
5. Education Status	N	%	Trade	70	34,3
High School	28	13,7	Financial Consultancy	102	50,0
Associate Degree	26	12,7	Other	32	15,7
License	122	59,8	Total	204	100,0
Graduate	28	13,7	11. Field of Activity	N	%
Total	204	100,0	Onikisubat	98	48,0
6. Graduated Section	N	%	Dulkadiroglu	81	39,7
Accounting	41	20,1	Other	25	12,3
Business	87	42,6	Total	204	100,0
Other	76	37,3	12. Keeping of Records Location	N	%
Total	204	100,0			

		In the Accounting Service Inside of Business	99	48,5
		In the Certified Public Accountant Office Outside of Business	105	51,5
		Total	204	100,0

The accounting professional members involved who participated in the research constitute 29.4% with 60 people. While 2 of these are in professional accountants' members are Sworn-in Certified Public Accountant and 58 people are Certified Public Accountant. The low number of sworn-in certified public accountant due to the fact that actively operating of sworn-in certified public accountant are from 2 people in at Kahramanmaraş. It is seen that the 75-person portion constitutes 36.8% percent from of the internship period and while 69% constitutes 33.8% percent of the industrialist / trader / employer. The application of the questionnaire to internship candidates is important in terms of having seen the accounting education given at universities in very near time.

It is seen that participants of survey 10.3% were 20-25, 28.4% were 26-30, 18.6% were 31-35, 15.7% were 36-40 and 27.0% were 41 and over in the range age. While create the highest rate is 58 participants with 26-30 age participants, the lowest rate is 21 participants with 20-25 age participants. According to these results, it is seen that the participants who are members of the profession increased in the age group of 26-30 and composed of young people. It is seen that 41 and over age group high rate of participants within 55 people. It is seen to form that survey participants with 179 people while the 87.7% of them were made up of men, 25 people with from 12,3% made up of women. Act with from these data, it can be said that the men are in the majority and that women have fewer places, necessary in the job branches of accounting education.

The marital status of the participants in the research, it was reported that 136 people is (66.7%) were married, 68 people is (33.3%) were single.

Educational status of the participants in the research, it is seen graduated that 28 people is 13,7% were high school, 26 people is 12,7% were associate degree, 122 people is 59,8% were license, 28 people is 13,7% were master's degree. When the distribution of the sample according to education level is examined, it is seen that have education in undergraduate level 59.8% (N = 122) of the majority of the participants. In the year 2008 with accounting education in law no.3568 regulations made legal and is arranged the topic of profession, conditions of entry to the profession, internship periods and special circumstances related to the profession. In the year 2008 members of accounting professions divided into two with made of legal regulation No. 5786. With this arrangement Certified General Accountancy profession is integrated with the Certified Public Accountant profession. In order to become Certified Public Accountant some departments or faculties must have a bachelor's degree under certain conditions. In data drawn from table to stems from above mentioned law, 122 people is with at the highest rate (59.8%) were bachelor's degrees. In recent years the increase in post-graduate education to stems due to shortening the internship period of graduate education by one year.

Participating in the research of the participants, it is seemed that 41 people are 20.1% were accounting department, 87 people are 37.3% were business department and 76 people were other departments. Especially, business department attracts attention with 42.6%. It can be said that this rate (42,6%) as the cause of high rise the accounting course content is excessive in the business departments. Part of the participants marking the other option, they stated that they read economics, finance, public administration, econometrics, engineering, foreign trade, computer program, justice, tourism departments. Participating in the research of the participants, to number of working people in the accounting department in their given answers, 1 person is 17.6%, 2 people are %41,2, 3 people are 20.6%, 4 people are 47.5% and over. With 47.5% of this ratio was the highest 4 and the reason the determine for over the person; a lot of work intensities of the members of the accounting profession can be attributed.

From participants participating in the research reached to conclusion that they have the experience of time, 52 people is 25.5% with 1-5 years, 57 people are 27.9% with 6-10 years, 31 people are 15.2% with 11-15 years, 25 people are 12.3% with 16-20, 39 people are 19.1 with 20 and over. 27.9% of the ratios show that most of the professionals are new to the profession in the period of 1-5 years.

Participating in the research of the participants, the income of the 68 people constituting 33.3% is 2000TL and less, the income of the 50-people constituting 24.5% is 2001-3000TL, the income of the 28 people constituting 13.7% is 3001-4000TL, the income of the 23 people constituting 11.3% is 4001-5000TL, the income of the 35 people constituting 17.2% is 5000TL and more. Participating in the research of the participants, it seems that with highest ratio the income of 2000 TL and below constituting 33.3%. Internship term of candidate participants' income is 2000 TL and less can be accepted as normal for can to be member of profession in their field.

Participating in the research of the participants, it is seen that working of 102 (50.0%) people are in the financial consultancy sector more of participants when we consider the industry sector in which the business they are working with suggests. This is followed by 34.3% with 70 people are trade sector and 15.7% with 32 people are others. A Part of the participants marking the other option have stated in their sectors such as public sector, manufacturing, education, banking-finance, telecommunication, food, chemical fertilizer, construction, paper, foreign trade.

Participating in the research from the participants, it was determined constituting 48.0% of 98 participants in district of Onikisubat and constituting 38.7% of 81 participants in district of Dulkadiroglu that it shows activity. As the participants marking the other option 25 people was determined with constituting 12.3%.

Participating in the research of the participants have stated 99 people with 48,5% of them were kept in the accounting service, 105 people with 51,5% of them were kept in the certified public accountant office, when look at to their answers given to the place propositions where their keep of accounting records.

### 6.3. Frequency Analysis Findings Regarding Perceptions from Accounting Education Given at Universities

In the survey, there are 28 propositions about the regarding expectations from accounting education given at universities and there are seven sub-dimensions in this proposition. Frequency analyses is arrived about aggregated results of these dimensions.

**Table 4:** Findings Regarding Perceptions from Accounting Education Given at Universities

Propositions	A.O ( $\bar{X}$ )	SS
1-Given the information about basic accounting concepts are sufficient.	2,96	1,21
2-Given the information about journal entry (receipts) and substance (voucher) records are sufficient.	3,19	1,08
3- Given the informations about identification and classification of trade documents are sufficient.	3,22	1,08
4- The informations are sufficient for must ability to compare and interpretation about to purpose of business and present conditions of the employees of accounting departments.	3,12	1,12
5- Given the informations about uniform accounting plan are sufficient.	3,37	1,11
6-Given the information about end-of-period transactions are sufficient according to uniform accounting system.	3,21	1,20
7- Given the information about able to be depreciation recording and depreciation calculation are sufficient.	3,35	1,14
8- Given the information about impairments and to separation of the impairment provision are sufficient.	3,15	1,18
9- Given the information about can be made of exchange rate transactions are sufficient.	3,09	1,16
10- Given the information about can be made of interest arising from bank transactions, maturity difference, exchange rate differences are sufficient.	3,16	1,11

11- Given the information about Turkish Accounting Standards / Turkish Financial Reporting Standards / Turkish Auditing Standards are sufficient.	2,99	1,15
12- Given the information about can be made of implementation and interpretation of legal regulations, trade, debts, institutions, income, value added tax, etc. are sufficient.	3,12	1,15
13- Given the information about income tax, corporation tax and regulation of value added tax declaration are sufficient.	3,01	1,21
14- Given the information about the tax benefits provided to businesses are sufficient.	3,00	1,21
15- Given the information about can edit e-billing and using e-notebook are sufficient.	2,77	1,28
16-Given the information about can be made of records according to 7/a and 7/b cost accounting options are sufficient in the uniform accounting system.	3,15	1,12
17-Given the information about teaching online accounting programs with computerized accounting courses are sufficient.	3,18	1,21
18-Given the information about the accounting transactions of the capital companies are sufficient.	3,18	1,21
19- Given the information about securities (stocks, bills, bonds) are sufficient.	3,09	1,19
20- Given the information about financial statement types are sufficient.	3,23	1,22
21- Given the information about financial analysis techniques are sufficient.	3,19	1,15
22- Given the information about the preparation of the consolidated financial statements are sufficient.	2,85	1,09
23- Given the information about developments related with financial markets are sufficient.	2,95	1,14
24- Given the information about related statutory legislation with independent auditing are sufficient.	2,88	1,16
25- Given the information about internal control and internal audit are sufficient.	2,84	1,11
26- Given the information about independent external audit are sufficient.	3,00	1,16
27- Given the information about financial audit (tax audit) are sufficient.	2,99	1,21
28- Given the informations about checking and uncovering situations of occurring error trick etc. in the accounting applications are sufficient.	3,13	1,20

There are proposals related to general accounting course perceptions in the first five questions in Table 4. It is seen that the arithmetic average result is  $\bar{X} = 2,96$ , "The information given about basic accounting concepts is sufficient" from these questions. It is seen that corresponds to the "Undecided" option in the range 2.61-3.40 at the arithmetic average. Fifthly, it is seen that the arithmetic average result of the suggestion "The information given about the uniformity calculation plan is sufficient" is close to the "I agree" option with  $\bar{X} = 3.37$ . "Undecided" is reached the conclusion that the options namely in the range 2.96-3.37 of the arithmetic averages looking to questions about other general accounting.

There are proposals related to the perception of Inventory Balance Sheet or Period end transactions accounting in 6-10 located five questions in Table 4. Given the information about Period end Transactions according to the Uniform Accounting System are sufficient from these questions when you look at the answers to your suggestion, it is seen that the results of arithmetic average are  $\bar{X} = 3.21$ . "Undecided" is reached the conclusion that the options namely in the range 3.09-3.37 of in all related propositions with end-of-period accounting. Actually, it is normal to achieve such a result in to related propositions with end-of-period accounting related to "undecided" option to reach with general accounting perceptions. Because these two levels of perception are emerging complementary to each other.

In the Table 4, propositions are located to related with the perceptions of course of Tax Legislation and its applications to range of 11-14 in the four questions, propositions are located to related with the perceptions of Computer Accounting course to range of 15-17 in the three questions, propositions are located to related with the perceptions of Companies Accounting lesson to range of 18-19 in the two questions, propositions are located to related with the perceptions of Financial Statement Analysis to range of 20-24 in the four questions and propositions are located to related with the perceptions of Auditing Principle and Techniques course to range of 24-28 in the five questions. While the arithmetic mean is the highest 3.18, the least proposition is 2.77 when all of these propositions are considered. By coming out of this knowledge to way all them of these propositions to range of 2.61-3.37, namely that the option of "undecided" has reached the conclusion.

The necessity of these courses to meet each other in the perceptions of related courses with accounting education is support the result of all questions have appeared in the same interval.

#### 6.4. Frequency Analysis Findings Regarding to the Expectations from Accounting Education Given at Universities

There are 30 propositions related to the expectations from accounting education given at universities in the survey. These propositions are not divided into sub-dimensions.

**Table 5:** Findings Regarding Expectations from Accounting Education Given at Universities

Propositions	A.O ( $\bar{X}$ )	SS
1-Accounting professionals should act in accordance with their conscience when they encounter a non-ethical situation related to their profession.	3,50	1,48
2-Accounting professionals must have mathematical transaction skills required by their profession.	4,15	1,06
3-Accounting professionals cannot be successful when do not have motivation for their relation to the profession.	4,14	1,00
4-Taxpayers of accounting professionals should be able to routing to the right business resources and investment.	4,08	0,96
5- Decision-making processes of accounting professionals should be able to routing to correct.	4,10	0,89
6- Accounting professionals should be have the ability to take independent decisions.	3,99	0,98
7- Accounting professionals should be open to innovations.	4,25	0,92
8- Accounting professionals should be follow changes related with legislation on time.	4,31	0,96
9- Accounting professionals should be prone at team work.	4,29	0,89
10-Accounting job is a job to requires at team work although it is seen as a desk job.	4,23	0,96
11-Accounting professionals should have ability to conduct to investment project of their taxpayers.	3,82	1,09
12- Accounting professionals should be able to analysis of risk their taxpayers with in their related projects.	3,97	0,98
13- Accounting professionals should be able to analysis of financial tables of their taxpayers.	4,19	0,86
14-Accounting professionals always should be able to keep warm relationship with their taxpayers.	4,18	0,96
15- If accounting professional have a foreign language, it is more open to innovation and development related to job.	3,75	1,17
16- Accounting professional should be give importance to body language in their interaction with taxpayers.	3,97	0,99
17- Accounting professional should be take education direct to correct use body language.	3,84	1,09
18- Accounting professional should be able to put forth unusual point of view when deciding on a topic.	3,93	1,01
19- Accounting professional should be able obtained to analysing ability together job theory and practice with received accounting education.	4,20	0,93
20- Accounting professionals should provide have social responsibility with given accounting education.	4,20	0,83
21- Given accounting education should be development to written and verbal.	4,06	0,93
22- Given accounting education should ensure that to make with high motivation in their jobs.	4,11	0,93
23- Given accounting education should contribute to the emergence of leadership behaviour.	3,99	0,99
24- Given accounting education should contribute to development of unusual point of view of taxpayers and members of the professions.	3,86	1,04
25- Given accounting education should be develop skills of analytical / critical thinking	4,06	0,97
26- Given accounting education should be give direction to professional career.	4,09	0,94
27- Given accounting education should be provide minimum economic and financial literacy.	4,09	0,93
28- Given accounting education should be develop understanding of continuous learning.	4,22	0,89
29- During the given accounting education should be organize meetings with successful stakeholders such as banker, economist, finance manager etc.	4,12	0,94
30- During the given accounting education should be make promotions about the current and future job opportunities in college-career days.	4,28	0,84

In Table 5, when looking on findings regarding to the expectations from accounting education given at universities, according to given responses of participants to propositions, the highest ratio is  $\bar{X} = 4,31$  of arithmetic averages, "Accounting professionals should be follow changes related with legislation on time", the least ratio is  $\bar{X} = 3,50$  "Accounting professionals should act in accordance with their conscience when they encounter a non-ethical situation related to their profession " it is

seen that of these propositions. In the literature, if arithmetic average is in the range of 4,21-5,00, formed as "I absolutely agree", if arithmetic average is in the range of 3,41-4,20, formed as "I agree". In this situation, it is seen that some of from these propositions are in the range of "I absolutely agree", some of them are in the range of "I agree".

### 6.5. Examining of Levels of Perceptions from Accounting Education According to Professional Title Variable of Job Market.

According to professional title variable of participants were given descriptive values of the levels of perceptions from accounting education.

**Table 6:** Values of Levels of Perceptions from Accounting Education According to Professional Title Variable of Job Market.

Scale	Professional Title	N	$\bar{X}$	SS
Perceptions from Accounting Education	Accounting Professionals	60	3,06	0,79
	Internship Candidate	75	2,94	0,85
	Industrialist/Trader /Employer	69	3,26	0,57

The scores and standard deviations of the job market is respectively 0.96, to 0.94, to 2.94, to 0.85, to 2.26 to 0.57 to get at from scale of accounting education perceptions. It is understood that from these results move, the score of highest is 3,06 in the accounting profession member while the score of at least is 2,94 in the internship period the candidates. As can be understood from Table 6, the score obtained from the scale shows that differences according to the professional title to perceptions from accounting education of job market. One-way analysis of variance (ANOVA) was made and results was given to Table 7 for to determine whether or not this difference is significant.

**Table 7:** One-Way Variance Analysis (ANOVA) Results Related to Professional Title the Levels of Perceptions from Accounting Education of Job Market

Source of Variance	Sum of Squares	sd	Average of Squares	F	p
Between Groups	3,649	2	1,825	3,216	0,042
Intragroup	114,059	201	,567		
<b>Total</b>	117,708	203			

As can be understand from Table 7, it is seen that differentiated at a meaningful level according to the professional title to the levels of perceptions from accounting education of job market. LSD test of this differentiation was made and the results was given in Table 8 for to understand that is between which group or groups.

**Table 8:** LSD Test Results Related to Professional Title the Levels of Perceptions from Accounting Education of Job Market

Professional Title	$\bar{X}$	Difference Between The Averages (I-J)	p
Members of Accounting Profession	2,94	,12000	,628
	3,26	-,19679	,303

		employer		
Internship Period Candidate	Members of Accounting Profession	3.06	-,12000	,628
	Industrialist/trader/ employer	3.26	-,31679*	,033
Industrialist/trader/ employer	Members of Accounting Profession	3.06	,19679	,303
	Internship Period Candidate	2.94	,31679*	,033

\*p<0,05

According to LSD analysis results given to in Table 8, the levels of accounting education perceptions of industrialist/trader/employers is higher than from internship period candidates in at meaningful degree. Based on all from these data as, the job market forming of professions is seen that they live differentiation at a meaningful level while evaluate the levels of perceptions from accounting education in given at universities. In this situation, the hypothesis is rejected: "  $H_0^1$ : There is no significant difference between perceptions of the job market from accounting education and professional title".

### 6.6. Examining the Levels of Expectation from Accounting Education of Job Market According to Professional Title

Descriptive values have been given of participants to the levels of expectation from accounting education according to professional title.

**Table 9:** Values of Job Market of the Levels of Expectations from Accounting Education According to Professional Title Differentiation

Scale	Professional Title	N	$\bar{X}$	SS
Expectations from Accounting Professional	Members of Accounting Professional	60	4,21	0,48
	Internship period Candidates	75	4,16	0,62
	Industrialist/ Trader/Employer	69	3,83	0,68

The scores and standard deviations of the job market is respectively 4,21 to 0,48, 4,16 to 0,62, 3,83 to 0,68 to get at from scale of accounting education expectations. It is understood that from these results move, the score of highest is in the members of accounting profession with 4.21 while the score of at least is in industrialist/trader/employer with 3.83. As can be understand from Table 9, it is seen that differentiated at a meaningful level according to the professional title to the levels of expectations from accounting education of job market. One-way analysis of variance (ANOVA) was made and results was given to Table 10 for to determine whether or not this difference is significant.

**Table 10:** One-Way Analysis of Variance (ANOVA) Results Related to Professional Title of Job Market of The Levels of Expectations from Accounting Education

Source of Variance	Sum of Squares	SD	Average of Squares	F	p
Intergroup	5,536	2	2,768	7,412	0,001
In group	75,068	201	,373		
<b>Total</b>	<b>80,604</b>	<b>203</b>			

As can be understood from Table 10, it is seen that differentiated at a meaningful level according to the professional title to the levels of expectations from accounting education of job market. LSD test of this differentiation was made and the results were given in Table 11 for to understand that is between which group or groups.

**Table 11:** LSD Test Results Related to Professional Title the Levels of Expectations from Accounting Education of Job Market

Professional Title		$\bar{X}$	Difference Between The Averages (I-J)	p
Members of Accounting professional	Internship period Candidate	4,16	,04789	,893
	Industrialist/trader/ employer	3,83	,37239*	,002
Internship period Candidate	Members of Accounting professional	4,21	-,04789	,893
	Industrialist/trader/ employer	3,83	,32450*	,005
Industrialist/trader/ employer	Members of Accounting professional	4,21	-,37239*	,002
	Internship period Candidate	4,16	-,32450*	,005

\*p<0, 05

According to LSD analysis results given to in Table 11, the levels of accounting education expectations of members of accounting professional from industrialist/trader/employers is higher in at meaningful degree. Also, the levels of accounting education expectations of internship period candidates are higher than industrialist/trader/employers in at meaningful degree. In this situation, the hypothesis is rejected: " $H_0^2$ : There is no significant difference between expectations of the job markets from accounting education and professional title".

### 6.7. Examining the Levels of Perceptions from Accounting Education of Job Market According to Gender Variable

Descriptive values have been given of participants to the levels of perception from accounting education according to gender variable.

**Table 12:** Analysis and Independent t-Statistic Results of Job Market of the Levels of Perceptions from Accounting Education According to Gender Variable.

Scale	Gender	N	$\bar{X}$	SS	sd	t	p
Perceptions from Accounting Education	Man	179	3,12	0,72	202	2,001	,047
	Woman	25	2,80	0,96			

As shown that in table 11, 179 male and 25 females have been participated to the research including professional accountant, internship period candidate and industrialist /trader/employer. The scores and standard deviations of the participants is respectively 3, 12 to 0.72, and 2.80 to 0.96 to get at from

scale of accounting education perceptions. It is that from these results move, the highest score is male participant while the lowest score is female participants. There have been detected meaningful difference between groups in made comparisons.  $t(202) = 2.001$ ,  $p < 0,05$ . In this situation, the hypothesis is rejected: "**H<sub>0</sub><sup>3</sup>**: There is no significant difference between perceptions of the job market from accounting education and gender".

### 6.8. Examining the Levels of Expectation from Accounting Education of Job Market According to Gender Variable

Descriptive values have been given of participants to the levels of expectation from accounting education according to gender variable.

**Table 13:** Analysis and Independent t-Statistic Results of Job Market of the Levels of Expectation from Accounting Education According to Gender Variable

Scale	Gender	N	$\bar{X}$	SS	sd	t	p
Expectations from Accounting Education	Man	179	4,06	0,64	202	-,144	,886
	Woman	25	4,08	0,53			

The scores and standard deviations of the participants is respectively; 4,064 to 0, 64, 4,084 to 0, 53 to get at from scale of accounting education expectations. It is that from these results move, the highest score is female participants while the lowest score is male participants. There have not been detected meaningful difference between groups in made comparisons.  $t(202) = -,144$ ,  $p > 0,05$ . In this situation, the hypothesis is not rejected: "**H<sub>0</sub><sup>4</sup>**: There is no meaningful difference between expectations of the job market from accounting education and gender".

### 6.9. Examining of Job Market of the Levels of Perceptions from Accounting Education According to Variable of Professional Experience.

Descriptive values have been given of participants to the levels of perceptions from accounting education according to professional experience.

**Table 14:** Values of Job Market of the Levels of Perceptions from Accounting Education According to Variable of Professional Experience

Scale	Experience	N	$\bar{X}$	SS
Perceptions from Accounting Education	1-5 years	52	2,9753	0,83
	6-10years	57	3,0940	0,69
	11-15years	31	3,1440	0,92
	16-20years	25	2,9671	0,69
	20years and over	39	3,2683	0,66

The scores and standard deviations of the job market is respectively; 2.98 to 0.83, 3.09 to 0.69, 3.144 to 0.92, 2.96 to 0.69, and 3.26 to 0.66 to get at from scale of accounting education perceptions. It is understood that from these results move, the highest score is 3.26 with 20 years and over in the participants with experience while the lowest score is 2, 96 with 16-20 years in the participants with experience.

As can be understand from Table 14, it is shown that differ according to professional experience and duration of experience of job market to get at from scale of accounting education perceptions

scores. One-way analysis of variance (ANOVA) was made and results was given to Table 15 for to determine whether or not this difference is significant.

**Table 15:** One-Way Variance Analysis (ANOVA) Results Related to Professional Experience the Levels of Perceptions from Accounting Education of Job Market

Source of Variance	Sum of Squares	sd	Average of Squares	F	p
Between Groups	2,393	4	,598	1,032	0,392
Intragroup	115,315	199	,579		
<b>Total</b>	117,708	203			

As can be understand from Table 15, there is no meaningful difference of result between professional experience and duration of experience with the levels of perceptions from accounting education of job market ( $F=1,032$ ;  $P=0,392>0,05$ ). In this situation, the hypothesis is rejected: " $H_0^5$ : There is no meaningful difference between perceptions of the job market from accounting education and professional experience and duration of experience".

#### 6.10. Examining of Job Market of the Levels of Expectation from Accounting Education According to Variable of Professional Experience.

Descriptive values have been given of participants to the levels of expectation from accounting education according to professional experience.

**Table 16:** Values of Job Market of the Levels of Expectation from Accounting Education According to Variable of Professional Experience

Scale	Experience	N	$\bar{X}$	SS
Expectation from Accounting Education	1-5 years	52	4,0763	0,66
	6-10years	57	3,9795	0,62
	11-15years	31	4,1043	0,73
	16-20years	25	4,0493	0,57
	20years and over	39	4,1641	0,56

The scores and standard deviations of the job market is respectively; to 068, to 3.97, to 0.62, to 4.10, to 0.73, to 4.04 to 0.57, and to 4.16 to 0.56 to get at from scale of accounting education expectations. It is understood that from these results move, the highest score is 4, 16 with 20 years and over in the participants with experience while the lowest score is 3, 97 with 16-20 years in the participants with experience.

As can be understand from Table 16, it is shown that differ according to professional experience and duration of experience of job market to get at from scale of accounting education expectations scores. One-way analysis of variance (ANOVA) was made and results was given to Table 17 for to determine whether or not this difference is significant.

**Table 17:** One-Way Analysis of Variance (ANOVA) Results Related to Professional Experience and Duration of Experience of Job Markets of the Levels of Expectations from Accounting Education

Source of Variance	Sum of Squares	sd	Average of Squares	F	p
Between Groups	,859	4	,215	0,536	0,709
Intragroup	79,745	199	,401		
<b>Total</b>	80,604	203			

As can be understood from Table 17, there is no meaningful difference of result between professional experience and duration of experience with the levels of expectations from accounting education of job market ( $F=0,536$ ;  $P=0,709>0,05$ ). In this situation, the hypothesis is rejected: " $H_0^6$ : There is no meaningful difference between expectations of the job markets from accounting education and professional experience and duration of experience".

### 6.11. The Correlation Analysis Findings between the Research Variables

The correlation analysis has been made of the job market in order to determine the relationship between expectations variable from accounting education with sub-dimensions of variable of perceptions from accounting education.

**Table 18:** The Correlation Values Findings between the Research Variables

		1	2	3	4	5	6	7	8
<b>1.General Accounting</b>	Pearson Correlation	1							
	p								
	N	204							
<b>2.Period End Transactions</b>	Pearson Correlation	,628**	1						
	p	,000							
	N	204	204						
<b>3.Tax Legislation and Applications</b>	Pearson Correlation	,568**	,642**	1					
	p	,000	,000						
	N	204	204	204					
<b>4.Computerized Accounting</b>	Pearson Correlation	,546**	,662**	,670**	1				
	p	,000	,000	,000					
	N	204	204	204	204				
<b>5.Companies Accounting</b>	Pearson Correlation	,498**	,633**	,580**	,596**	1			
	p	,000	,000	,000	,000				
	N	204	204	204	204	204			
<b>6.Analysis of Financial Tables</b>	Pearson Correlation	,503**	,673**	,668**	,728**	,712**	1		
	p	,000	,000	,000	,000	,000			
	N	204	204	204	204	204	204		
<b>7.Auditing</b>	Pearson Correlation	,451**	,575**	,643**	,656**	,635**	,751**	1	
	p	,000	,000	,000	,000	,000	,000		
	N	204	204	204	204	204	204	204	
<b>8.Expectations from Accounting Education</b>	Pearson Correlation	,317**	,215**	,108	,137	,169*	,223**	,171*	1
	p	,000	,002	,125	,051	,016	,001	,014	
	N	204	204	204	204	204	204	204	204

\*\*  $P \leq 0,01$  : Correlation is meaningful for level of 0,01.  
\*  $P \leq 0,05$  : Correlation is meaningful for level of 0.05.  
^  $P < 0.10$   
N = 204

Correlation test is a statistical method in order to use calculate of severity and direction of relationship between the two variables (Kalayci, 2006:115). It has been benefited in the research from correlation test for to investigate the aspect of the relationship and whether relation or not between them with the expectations from accounting education and with each other of the seven different variables that make up the subscales of the expectation scale. Correlation coefficients get a value in the correlation table between (r) -1 and +1. When this value approaches to 1, the relationship becomes stronger. Especially, it indicates a very strong relationship between two variables, this is the coefficient of r to be higher than from 0, 70. It shows that, when the value of coefficient is (+), direction of relationship is positive, the value of coefficient is (-), direction of relationship is negative. If Correlation coefficient is zero, there is no relationship between variables to irrespective of sign of the coefficient and if value is lower than from 0, 30 is low relationship, between 0, 30-0, 69 is medium relationship and if the value is more than 0, 70, there is a high level of relationship (Cokluk et. al., 2012: 52). When examining table

18, generally it is seen that, there is a meaningful and positive direction linear relationship between all variables in the research Pearson Correlation =0,628;  $p=0,00 < 0,05$ .

From the variables in Table 18, when looking at relationship between the level of general accounting perceptions with the level of end-of-period transactions perceptions, Pearson Correlation has been emerged P value (0,00) the confidence interval is (0,63). Since this value is below 0.01, there is a meaningful and positive in direction a medium relationship between general accounting perceptions with period end accounting perceptions. In this situation, it is emerged that there is an unacceptable hypothesis to established hypothesis of  $H_0^7$ .

Based on all from these data as, it can be said that perceptions of all course are related to each other. Especially, in relation the Pearson correlation coefficient between the perceptions of computerized accounting with perceptions of financial statements analysis is (0,73), in relation the Pearson correlation coefficient between perceptions of Companies Accounting with perceptions of Financial Statement Analysis is (0,72), in relation the Pearson correlation coefficient between perceptions of Audit Principles and Techniques with perceptions of Financial Statement Analysis is (0,75), it is mean that from these data, between this perceptions is proved a very high relationship to meaningful and positive direction. In this situation, generated hypotheses are rejected; these are  $H_0^8$ ,  $H_0^9$ ,  $H_0^{10}$ ,  $H_0^{11}$ .

In Table 18, when looking at the findings of the accounting education expectation given at universities,

- Pearson correlation coefficient is between (0, 32) confidence interval while P value has been come out (0, 00) in relationship between The General Accounting.

- Pearson correlation coefficient is between (0, 22) confidence interval while P value has been come out (0, 00) in relationship between The End-of-Period Accounting.

- Pearson correlation coefficient is between (0, 11) confidence interval while P value has been come out (0, 00) in relationship between The Tax Legislation and Practices.

- Pearson correlation coefficient is between (0, 14) confidence interval while P value has been come out (0, 00) in relationship between The Computerized Accounting.

- Pearson correlation coefficient is between (0, 17) confidence interval while P value has been come out (0, 00) in relationship between The Companies Accounting.

- Pearson correlation coefficient is between (0, 22) confidence interval while P value has been come out (0, 00) in relationship between The Analysis of Financial Statements.

- Pearson correlation coefficient is between (0, 17) confidence interval while P value has been come out (0, 00) in relationship between The Auditing Principles and Techniques.

There is a meaningful relationship between the variables in the above with accounting education expectations in given at universities but it is not said that this level is very high. The hypothesis of generated  $H_0^{12}$  is also rejected in the here.

## 7. CONCLUSION

Especially in the last century, it is seen that experiencing development and change in the accounting area. Transactions of first accounting; just it was from consisted in transactions of job market such as from keeping their own records and without general rule and rules. Accounting, general rules and pedestals has been begun to link within in time.

It is seen that; the accounting education is often as a vocational education. Vocational education is defined to gain as knowledge and skill to individuals is brought of your profession. These knowledge and skills are gained with taking advantage of information technology with teaching of the adequacy about detection, collection, processing and application of this information of useful information to appropriate the decisions of the labour market for teaching the mentioned laws and notices. As a result of all these, the most specific aspect direction of accounting education, it can be concluded that the accounting logic and its applications are based on the rules and bases determined by the law in the given education.

Especially, in this study, it is aimed to investigate the level of meeting expectations of job market to relevant of the university's departments for to be a member of profession in accounting education in the located of specific conditions. In the scope of the research has been dealt with to determine the direction of relationship between variables and to examining differences according to demographic characteristics with to determine expectations and perceptions from accounting education. Findings obtained from the research can be traced as follows;

It has been seen that, the relationship between expectations and perceptions from accounting education given at universities is low on the positive side and the levels of expectation and perception of job market is meeting medium based from findings and general evaluations obtained from without investigating accounting education given at universities. Again, it can be said that the expectations from the accounting education given in universities are high but the sufficiency (perception level) that can meet these expectations is not given exactly. Nevertheless, it should not be overlooked develop and growth of job markets to increase expectation with together of personnel employed, it means this will be forming according to the needs of job market in the proficiency of professional members. These findings present important evidences, it is not exactly the level that meets of expectations of job market of accounting education given at universities. In order to for accounting education in at universities to meet the needs and expectations of the labour market,

- Accounting education course curriculums should be review again and this should provide that for as a whole of theory and practice. It should be ensured that the end of period practice lessons for more understandable of curriculum,

- Firstly, the internship must be made compulsory in the future life of the students; it should be provided applications of operations, and it must be provided to see one-to-one to operations carried out in the accounting,

- In practice, it should be taken idea of job market and it is very important to give basic concepts of accounting, accounting plan and accounting standards at education in universities. In terms of implementation, students should be provided to being taught entered of accounting records with considering the present market conditions and also company integration should be provided between them.

The limitations of this research, one city has been chosen however, the labour market is similar to each other and cannot be separated into different categories. When these limitations go away, it is thought that it will be possible to achieve much different results with a research that will represent the country as a whole. In besides of all this, the fact that the students who are trained away from

practice during the theoretical accounting training is seen as a great deficiency in terms of the job market.

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