

ACCOUNTING ETHICS RESEARCH IN TURKEY: A LITERATURE REVIEW*

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ABSTRACT

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Academic accounting literature devoted to ethics is small, yet over the past 5 years there has been a significant improvement in the area. This study is a literature review focused on the accounting ethics research. Articles and theses/dissertations published on accounting ethics in the last 10 years were examined. The sampled studies have been analyzed. Patterns and trends in publication outlets and the type of research conducted were identified and explored in this study by using content analysis method. Based on a sample of 70 articles and 19 theses/dissertations gathered from peer-reviewed journals and website of Council of Higher Education Thesis Center, the characteristics of what have been published in the past 10 years are analyzed. In order to develop a comprehensive review of articles and theses/dissertations, we used keywords such as “accounting”, “auditing”, “ethics”, “accounting ethics” and “morality” to reach the studies. We identified a significant literature on accounting ethics published as articles or theses/dissertations with an initial increase from 2014. Researchers can use this study to see missing areas in accounting ethics research area.

Keywords: Accounting Ethics, Morality, Turkey

JEL Classification: M41

TÜRKİYE’DE MUHASEBE ETİĞİ ALANINDA YAPILAN ÇALIŞMALARIN LİTERATÜR İNCELEMESİ

ÖZ

Bu araştırma muhasebe alanındaki etik araştırmalarına odaklanan bir literatür taramasıdır ve muhasebe etiği alanında yapılan çalışmaların farklı açılardan incelemesine yer vermektedir. Araştırma Türkiye’de son 10 yılda (2006-2015) yayınlanan hakemli dergilerden elde edilmiş 70 makale ve

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Yükseköğretim Kurulu Başkanlığı Tez Merkezi'nin internet sitesinden elde edilmiş 19 tezdten oluşan örnekleme dayandırılmıştır. Örneklem dahilinde dikkate alınan çalışmaların içerik analizi yapılarak; yayınların çıkış notları, araştırma türleri, kullanılan yöntemler, model ve trendlerin saptanması amaçlanmaktadır. Çalışmalara ulaşmakta “muhasabe”, “denetim”, “etik”, “ahlak” ve “muhasabe etiği” anahtar kelimeleri kullanılmıştır. Muhasebe etiği alanında yapılan çalışmaların 2014 yılından beri artışta olduğu görülmüştür.

Anahtar Kelimeler: Muhasebe Etiği, Ahlak, Türkiye

JEL Sınıflandırması: M41

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1. INTRODUCTION

Accounting is an old profession which has changed over time especially as a result of the Industrial Revolution and globalization. Division of the accounting to different branches is one of the changes in the area and ethics is important for all of these branches. However, accounting ethics did not gain much attention until mid-late 1980s, but after that there has been a steady accumulation of ethics research in accounting literature (Bampton and Cowton 2013, 549). The importance of ethics in accounting has received attention due to arise of agency theory, grow in company sizes, increase in information need of users and accounting scandals. Good decision making and ethical practices will help companies by bringing long-term benefits and enhance their image in international level (Javalgi and Russell 2015, 4).

Bernardi (2005), Bernardi and Bean (2007) and Uysal (2010) examined the level of accounting ethics research published. They found that there had been a significant increase in the level of accounting ethics research recently. However, studies in accounting ethics have a shorter history in Turkey. Because of that, accounting ethics literature is weaker in Turkey was the assumption we started with to this research.

This research is an attempt to prepare a bibliography. It is necessary to possess a suitable bibliography to undertake a literature review. Bibliographies provide a comprehensive overview of a topic by making studies easier to find and prevent similar and uneffective studies. In the meantime, they emphasize inadequate studies and determine areas that are not studied comprehensively. By that this research will provide a better understanding of accounting ethics literature to researchers.

The paper is constructed as follows. The first section provides an overview of the ethics and accounting ethics. The second section describes how this literature review is constructed and

methodology. Third section analyses the results and in the final section conclusion of the paper are summarized.

2. ETHICS AND ACCOUNTING

Globalization and liberalization of business came with corruption, series of scam, favoritism, nepotism and deterioration of human values. Because of these negative changes, society lost their faith in business and corporations have started to adopt ethical terms (Paliwal 2007, 5-6).

Ethics is about our actions and decisions (Javalgi and Russell 2015, 4) and that is what makes the subject comprehensive and complicated. These problems are also the reason why this issue is so important and worth to study about.

Objectives of ethics are assessment of human behavior as moral or immoral, setting moral standards and forcing the parties to apply an acceptable code of social conduct (Paliwal 2007, 5-6). Some mandatory principles for professionals are integrity, accountability and confidence (Sökmen and Alptekin 2013, 36).

Accounting ethics is a specific part of business ethics (Kutlu 2008, 115). Since accounting is a kind of public service (Selimoğlu 2006, 437), results of the accounting processes affect society comprehensively. These effects and complications of accounting transactions make ethics that important. Especially after the accounting scandals, accounting bodies in different countries assigned some principles/necessities such as education, experience, professional knowledge and skill, and personal qualities. These standards are also important to protect reputation of business and professionals (Kutluk and Ersoy 2011, 425).

3. DATA & RESEARCH METHODOLOGY

The aim of this research is to explore the extent and content of accounting ethics studies (articles that were published in peer-reviewed journals and graduate and doctoral theses/dissertations) handled between 2006 and 2015 (for 10 years). To analyse the studies content analysis method was used.

We are aware that the peer-reviewed journals and graduate and/or doctoral theses are not the only source of academic literature. In addition to these studies, papers (read at conferences), presentations, reports, books etc. are also a part of that. But it is hard to reach all of these studies for different reasons such as no standardization in their writing, difficulties to get them and time

restrictions. Owing to these problems studies other than articles and theses are not included in the sample.

We identified 70 articles and 19 theses/dissertations published between 2006 and 2015. Database of Council of Higher Education Thesis Center was used to get theses/dissertations. For articles different databases like Google Scholar, Microsoft Academic Search, Academic Index, Iseek Education, Reef Seek, Jstor, Jurn etc. were used. The keywords that are used for search are “accounting”, “auditing”, “ethics”, “accounting ethics” and “morality”. In addition to these articles, other papers that are related to these topics (without these keywords) are used for analysis too. The sample studies are listed in Appendix.

70 articles were reviewed and the results were classified as publication year, journals, and title of the writers, numbers of the writers, methods, languages and subtitles. Theses/dissertations are categorized by year, type, university, department and subtitles.

4. ANALYSIS OF RESULTS

4.1. Results Related to Articles

Results related to publication dates of the articles reviewed are summarized in Table-1 and Figure-1. As it is seen below there is a significant increase in the number of ethics studies recently. Almost half of the articles were published in 2014 and 2015, before that accounting ethics did not get attention of researchers.

Table 1. Publication Dates of the Articles

Years	Number of Articles	Percentage
2006	3	4%
2007	-	-
2008	6	9%
2009	4	6%
2010	9	13%
2011	4	6%
2012	8	11%
2013	6	9%
2014	13	19%

2015	17	24%
Total	70	100%

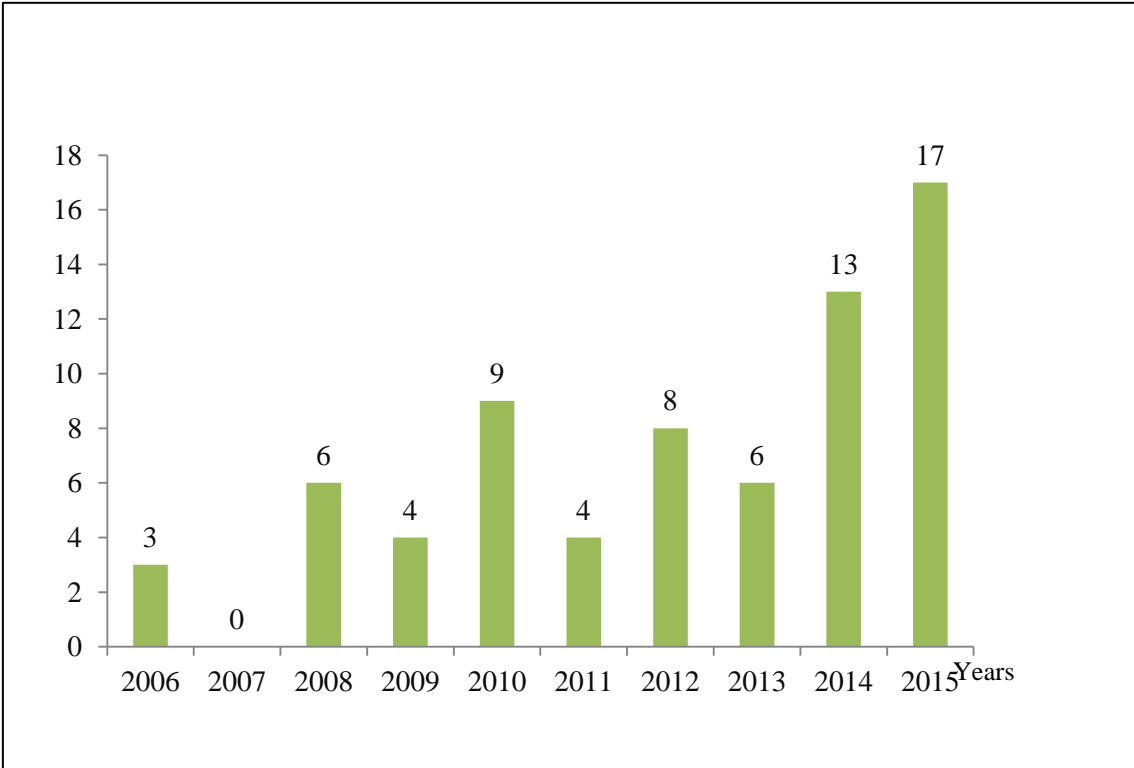


Figure 1. Publication Dates of the Articles

The articles we reviewed as a result of the bibliographic search came from a wide range of journals, including 46 different peer-review journals. Table-2 provides an indication of which journals published these articles. Journals which published more than two articles have been named individually in Table-2 while all the others included in the “Other Journals” category are detailed in a footnote.

Table 2. Distribution of Articles, by Journal

Journals	Number of Articles	Percentage
Journal of Accounting & Finance	7	10%
The World of Accounting Sciences	6	9%
Accounting and Auditing Review	5	7%
Atatürk University Journal of Economics and Administrative Sciences	4	6%
Journal of Yaşar University	3	4%
Journal of Chamber of Certified Public Accountants of Istanbul	3	4%
Association of Public Internal Auditors Journal	2	3%
Journal of Economics, Business and Finance	2	3%
International Journal of Economics and Administrative Studies	2	3%
Niğde University Faculty of Economics and Administrative Sciences Journal	2	3%
Other Journals*	34	48%
Total	70	100%

*Selçuk University Journal of Graduate School of Social Sciences, Journal of EKEV Academy, Accounting and Management Information Systems, African Journal of Business Management, Akdeniz University International Journal of Alanya Faculty of Business, Anadolu University Journal of Graduate School of Social Sciences, Ankara University Journal of Faculty of Political Science, Beykent University Journal of Graduate School of Social Sciences, Business and Economics Journal, Çankırı Karatekin University Journal of Graduate School of Social Sciences, Çukurova University Journal of Graduate School of Social Sciences, Dicle University Journal of Faculty of Economics and Administrative Sciences, Dokuz Eylül University Journal of Graduate School of Social Sciences, Ege Academic Review, Journal of Research in Education and Teaching, Journal of Economic and Social Research, Erciyes University Journal of Faculty of Economics and Administrative Sciences, Gaziantep University Journal of Social Sciences, Journal of Law and Economics Review, The Journal of Business Science, Journal of Accounting, Finance and Auditing Studies, Kırıkkale University Journal of Social Sciences, KMU Journal of Faculty of Economics and Administrative Sciences, KMU Journal of Social and Economic Research, KSU Journal of Faculty of Economics and Administrative Sciences, Marmara University Journal of Faculty of Economics and Administrative Sciences, MUFITAD Journal, Journal

of Accounting and Taxation Studies, Court of Auditors Journal, Süleyman Demirel University Journal of Graduate School of Social Sciences, Chamber Of Certified Public Accountants of Tekirdağ Journal of Social Sciences, Journal of Management and Economics Review.

4 accounting journals (Journal of Accounting & Finance, The World of Accounting Sciences, Accounting and Auditing Review, Atatürk University Journal of Economics and Administrative Sciences) have published 22 of 70 articles in. The remaining have been published in other journals, most of which are prepared by universities.

Table 3. Distribution of Artices, by Methods

Methods	Number of articles	Percentage
Survey	45	64%
Examination	13	19%
Theoretical observation	6	9%
Content analysis	2	3%
Other methods*	4	6%
Total	70	100%
* Literature review, case study, experiment and scanning.		

Survey is the most preferred method in the articles we reviewed. As results are shown in Table-3, survey method is used in 45 articles. In 44 articles written survey method is used while verbal survey is applied in 1 article. The second highly chosen method is examination by 19 percent. Methods which were used more than one time have been named individually in the table while all the others included in the “Other methods” category are detailed in a footnote.

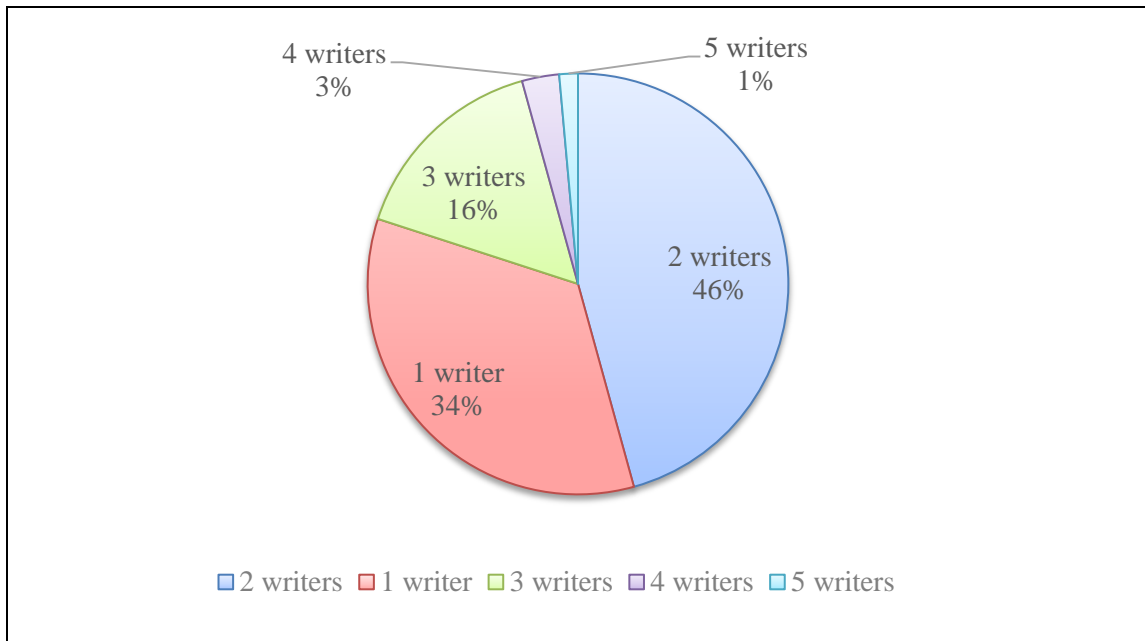


Figure 2. Distribution of Articles, by Number of Writers

In total, 134 researchers were studied in the accounting ethics area. 32 articles are written by 2 co-writers together while 24 articles are written by only one writer. 1 of 70 articles is written by 5 co-writers. Details of these results are summarized in Figure-2.

In Table-4 titles of the writers are summarized. Writers of the articles are generally academic staff especially assistant professors by 37 percent and they are followed by associate professors by 22 percent. 94 writers have PhD (50 assistant professors, 30 associate professors, 8 PhD and 6 professors) and 6 non-academic researchers¹ are studied in accounting ethics area. Non-academic researchers (senior comptroller, controller, internal auditor, chief controller in customs, certified public accountant in Turkey and health technician) are co-writers of different studies and worked with an academic staff in the sampled articles.

6 of the writers are students and most of them are studied ethics in their graduate school theses/dissertations or master projects. As it is observed, they wrote the articles we investigated with their advisors after the publishing process of their theses/dissertations or master projects were finished.

¹ We grouped them as “Non-academic staff” based on the assumption that they do not have an academic degree since they are not mentioned in the writers’ description part of the articles.

Table 4. Distribution of Articles, by Titles of Writers

Titles of Writers	Number of Articles	Percentage
Assistant Professor	50	37%
Associate Professor	30	22%
Lecturer	15	11%
Research Assistant	14	10%
PhD	8	6%
Professor	6	4%
Student	5	4%
Senior Comptroller	1	1%
Controller	1	1%
Internal Auditor	1	1%
Chief Controller in Customs	1	1%
Certified Public Accountant in Turkey	1	1%
Health Technicer	1	1%
Total	134	100%

As we mentioned before, in order to develop a comprehensive review of articles and theses/dissertations, we used keywords such as “accounting”, “auditing”, “ethics”, “accounting ethics” and “morality” to reach the studies. We also summarized all the keywords used in the articles in Table-5 below (all keywords were translated to English). Keywords which are used more than one time have been named individually while all the others included in the “Other Keywords” category that is detailed in a footnote. It is observed that 235 different keywords in total are used in 64 articles while in 6 articles no keywords are used. As it is seen in the list, other than the keywords we used in the literature search “accounting profession ethics”, “profession ethics”, “accounting profession” are the other common keywords.

Table 5. Distribution of Articles, by Keywords

Keywords	Number of Keywords
Ethics	33
Accounting Profession Ethics	17
Profession Ethics	16

Accounting	17
Accounting Ethics	8
Accounting Profession	7
Accounting Ethics Training	5
Corporate Governance	4
Ethical Behavior	4
Professional Accountants	4
Ethical Quandary	3
Ethics Training	3
Rules of professional ethics	3
Morality	2
Auditing Ethics	2
Accounting Fraud	2
Accounting Training	2
Ethical Awareness	2
Other Keywords (*)	101
Total	235
Public Internal Audit Ethics. Accountant. Ahi-Order. Moral Development. Academic Perspective. Independent Audit. Beneish's Model. Information Broker. Information Charge. Information Disclosure and Auditing. BIST Companies. Integrated Ethics Teaching. CEO. Cognitive Attitudes. Multidimensional Ethics Scale. Auditor. Audit. Auditing Profession. Audit Procedures. Deontological Ethics. Education. Emerging Markets. Ethical Attitudes. Enron Case. Manipulation. Economic Growth. Ethical Perception. Ethical State. Ethical Decision. Ethical Culture. Ethical Leadership, Ethical Attitudes. Ethical Judgment. Ethical Judiciary Differences. Ethical Management. Ethical Evaluation. Ethical Orientation. Factor Analysis. Financial Crisis. Unfair competition. Error. Trick. Business. Public administration. Ethics in Public Administration. Profit Management. Gain Management. Personality characteristics. Control Tools. Corporate Word Act. Corporate Governance Organs. Machiavellian Personality. Financial System. Occupational ethics. Professional Commitment. Occupational Ethical Perception. Professional Burnout. Professional Judgment. The Effects of Accounting Professionals. Accounting Education Standards. Accounting Ethical Rules. Professionals of Accounting Professionals. Problems of Accounting Professionals. Accounting Students. Accounting and Auditing Profession. Accounting and Financial Reporting Standards. Accountants' Problems and Solution Suggestions. Accountancy Profession. Unethical Behavior in Accounting. Taxpayer	

Behavior. Customer Satisfied. Organizational commitment. Sarbanes-Oxley. CPA. Interns. Legal Regulations in Turkey. TÜRMOB. Tax. Tax Ethics. Tax conscious. Tax strike. Tax Inspectors. Tax avoidance. Poverty. Corruption. Administrative Issues. Degeneration.

Articles are also classified based on the primary areas of study and are given in Table-6 below. When an article covered more than one topic, if it was predominantly based on one area it was included in the total for that topic. Since it does involve a significant degree of subjectivity, it is not claimed that Table-6 is definitive, but it is useful as a general indication of the shape of the existing literature. Ethical issues concerning the Accounting Professionals' and Students' Perception were given considerable coverage in a wide range of academic journals. As it is seen in the table the most common area of study used is "Accounting Professionals' Perception" which is followed by "Students' Perception". Also ethics concept, practices and regulations are the areas that researchers were focused on.

Table 6. Primary Areas of Study

Area of Study	Number of Articles Focusing on the Related Areas of Study	Percentage
Accounting Professionals' Perception	31	44%
Students' Perception	9	13%
Ethics Practices/Regulations	5	7%
Publicly Traded Companies	4	6%
Ethics Concept	3	4%
Accounting Scandals	3	4%
Auditing Firms/Auditing Firms' Perception	3	4%
Trainees	2	3%
Internal Auditors/Internal Auditing	2	3%
Ombudsman	2	3%
Accounting Education/Profession	2	3%

Academics' Perception	1	1%
Ethics Education	1	1%
Tax Auditors	1	1%
Taxpayers	1	1%
Total	70	100%

Finally, we categorized the articles based on the languages. 68 of the articles were written in Turkish and remaining 2 articles were written in English.

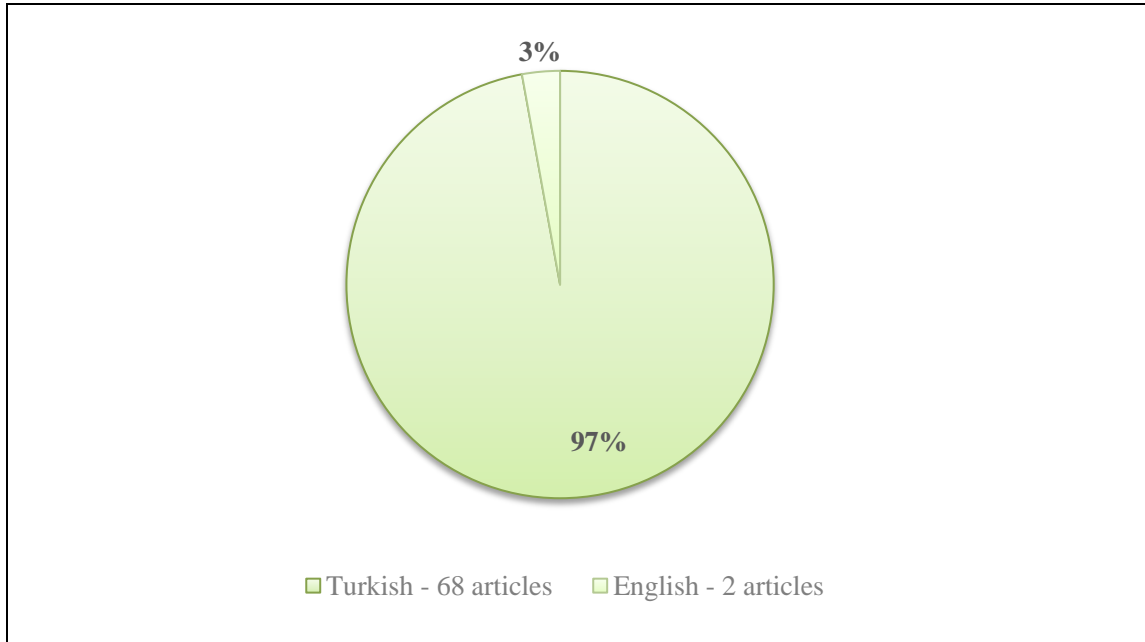


Figure 3. Number of Articles

4.2. Results Related to Theses/Dissertations

Graduate or doctoral studies are one of the tools to improve science and to create knowledge (Alkan 2014, 42). Writing a dissertation or thesis is an important process for the researchers and must be held carefully. In this process deciding the study area is the first and one of the most difficult steps. Subjects that have been studied intensely before will not be original or valuable for the literature so in decision making process researchers have to make a comprehensive literature review and then choose an original subject. Addition to that the subject must be available to reach data and analyzable. This is why a literature review on accounting ethics theses/dissertations will be helpful for future researchers.

In this study we analyzed 19 theses and dissertations in total. They are categorized by year, type, university, department and subtitles. We are aware that higher number of studies would be better and would lead us to more reliable analyses.

Based on Council of Higher Education Thesis Center, between 2006 and 2015 1,627 theses/dissertations were prepared in all accounting departments.² But number of accounting ethics related and accessible theses/dissertations is 19. Distribution of theses/dissertations by year they were published in is summarized in Table-7.

Distribution of the theses/dissertations by year is consistent with the distribution of the articles we summarized in part 3.1. There is a significant increase in the number of theses/dissertations recently. More than half of the studies were held in the last 2 years.

Table 7. Distribution of Theses/Dissertations, by Years

Years	Doctoral	Graduate	Total	Percentage
2005	-	-	-	-
2006	-	-	-	-
2007	-	1	1	5%
2008	-	1	1	5%
2009	-	-	-	-
2010	1	-	1	5%
2011	-	3	3	16%
2012	-	1	1	5%
2013	-	2	2	11%
2014	-	5	5	26%
2015	-	5	5	26%
Total	1	18	19	100%

It is a common knowledge that in some periods universities focus on specific areas. This is why we categorized the theses/dissertations by the universities that were published in. As it is seen in Table-8 accounting ethics area is not a popular subject in universities in Istanbul except Bahçeşehir University. Only dissertation in doctoral level and 2 theses in graduate level were

² In accounting department:172 theses/dissertations, in Auditing department:175 theses/dissertations, in Accounting and Auditing department: 124 theses/dissertations, in Accounting and Finance Department: 1,156 theses/dissertations (this group mostly consists of finance related studies)

published in Gebze Teknik University by 16% altogether. It is followed by Gazi University, Abant İzzet Baysal University and Süleyman Demirel University by 2 theses each. Half of the theses/dissertations are covered by these 4 universities.

Table 8. Distribution of Theses/Dissertations, by Universities

Universities	Doctoral	Graduate	Total	Percentage
Gebze Technical University	1	2	3	16%
Gazi University	-	2	2	11%
Abant İzzet Baysal University	-	2	2	11%
Süleyman Demirel University	-	2	2	11%
Anadolu University	-	1	1	5%
Kocaeli University	-	1	1	5%
Hittit University	-	1	1	5%
Karamanoğlu Mehmetbey University	-	1	1	5%
Karabük University	-	1	1	5%
Sakarya University	-	1	1	5%
University of Turkish Aeronautical Association	-	1	1	5%
Çanakkale Onsekiz Mart University	-	1	1	5%
Hasan Kalyoncu University	-	1	1	5%
Bahçeşehir University	-	1	1	5%
Total	1	18	19	100%

Researchers were mainly focused on Accounting Professionals' Perception on Accounting Ethics by 9 theses/dissertations. These results are consistent with our findings in article reviews that researchers were focused on professionals' perception on accounting ethics. Other than that they held researches to investigate relationship between accounting and ethics and concept of accounting ethics.

Table 9. Distribution of Theses/Dissertations, by Primary Area of Study

Primary Area of Study	Doctoral	Graduate	Total	Percentage
Accounting Professionals' Perception on Accounting Ethics	1	8	9	47%
Accounting and Ethics	-	4	4	21%
Auditing Ethics	-	3	3	16%
Professional Ethics	-	2	2	11%
Accounting Ethics for the Public	-	1	1	5%
Total	1	18	19	100%

Finally, we categorized theses/dissertations by departments they were published in. In Management and Organization, Business Administration and Business Education departments only one thesis for each were published while other 16 theses/dissertations were published in Accounting and Finance departments in different universities.

Table 10. Distribution of Theses/Dissertations, by Department

Department	Doctoral	Graduate	Total	Percentage
Accounting and Finance	-	16	16	84%
Management and Organization	-	1	1	5%
Business Administration	1	-	1	5%
Business Education	-	1	1	5%
Total	1	18	19	100%

5. CONCLUSION

The aim of this paper has been to take stock of the journals and studies on graduate/doctoral level on accounting ethics. This research is an attempt to prepare a bibliography. While we

reviewed the articles and theses for this literature review, we are aware that there are articles or theses we may have missed. One of the limitations of the study is that the attention is concentrated on the articles and theses/dissertations available on databases we used. Another is that this study was restricted to academic journals and did not consider books and other professional publications.

The main patterns and trends we identified are as follows:

- There has an increase in the number of articles and theses/dissertations were published annually from around 2014, but the number of the studies annually is still not high.
- The majority of studies are in the accounting professionals' and students' perception, ethics regulations and practices areas.
- Accounting related journals (Journal of Accounting and Finance, Accounting and Auditing Review, The World of Accounting Science, Journal of Chamber of Certified Public Accountants of Istanbul, Journal of Accounting & Finance, Accounting and Management Information Systems, Journal of Accounting, Finance and Auditing Studies, Journal of Accounting and Taxation Studies) and 4 Universities (Gebze Teknik University, Gazi University, Abant İzzet Baysal University and Süleyman Demirel University) account for just over half the articles, theses and dissertations.
- About half of the articles were prepared by using survey method.

As we mentioned before, in order to develop a comprehensive review of articles and theses/dissertations, we used keywords such as “muhasabe”, “denetim”, “etik”, “ahlak”, “muhasabe etiği” “accounting”, “auditing”, “ethics”, “accounting ethics” and “morality” to reach the studies. To offer guidance for future researchers in accounting ethics area we thought it would be helpful to list the keywords that are used in the articles that is given in Table-5.

This paper offers guidance to researchers who intend to take the field of accounting ethics forward. There is still much work to be done on accounting ethics area. For the benefit of future researchers, this paper has attempted to describe the foundation that has already been laid and to provide guidance regarding how that foundation might be built upon.

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Appendix 1: Sample Studies: Papers

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Appendix 2: Sample Studies: Thesis

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