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BASIC FACTORS THAT AFFECT THE STUDENTS' ATTITUDES TOWARDS ACCOUNTING COURSES: A RESEARCH

ÖĞRENCİLERİN MUHASEBE DERSLERİNDEKİ TUTUMUNU ETKİLEYEN TEMEL FAKTÖRLER: BİR ARAŞTIRMA

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Abstract

Accounting courses have a specific logic which should be instructed in the best way during lessons. Students who conceive this basic logic like and show interest to accounting courses and those who don't conceive it become disinterested. In general, student's success in courses such as Inventory and Balance Sheet, Financial Statement Analysis etc. which are follow-ups of Financial Accounting courses vary depending on their general accounting knowledge. This means that the basis of accounting education consists of initially provided general accounting knowledge. This research aims to determine the prominent factors that affect the students' adequately receiving such initially provided knowledge, and the most important factor has been determined as "academicians/instructors" based on the survey involving student from three universities.

Keywords: Accounting, Accounting Education, Basic Factors in Accounting Education

Öz

Muhasebe dersleri, ders sırasında en iyi şekilde öğretilmesi gereken belirli bir mantığa sahiptir. Bu temel mantığı kavrayan öğrenciler dersi sever ve ilgi gösterir ancak bunu yapmayan öğrenciler dersten uzaklaşırlar. Genel olarak, öğrencilerin Envanter ve Bilanço, Finansal Tablolar Analizi gibi derslerdeki başarıları temelde genel muhasebe bilgisine bağlı olarak değişir. Bu; muhasebe eğitimi temelinin başlangıçta sağlanan genel muhasebe bilgisinden oluştuğu anlamına gelir. Bu bağlamda çalışma; öğrencilerin başlangıçta sağladıkları bilgileri yeterince almalarını etkileyen önemli faktörleri belirlemeyi amaçlamaktadır. Üç farklı üniversiteden öğrencinin katıldığı ankete dayanarak elde edilen veriler sonucunda en öenmli factor "akademisyenler / eğitmen" olarak belirlenmiştir.

Anahtar Kelimeler: Muhasebe, Muhasebe Eğitimi, Muhasebe Eğitiminde Temel Faktörler

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1. Introduction

Accounting education has been criticized for many years. As a result of rapid technological developments and increased globalization, the role of today's accountants has transformed from the recorder of transactions or the producer of financial information into the provider and interpreter of comprehensive information for various internal and external users of financial information. This requires accounting professionals to obtain continuously advancing information and skills in order to meet various demands of this new management environment (Lin, Xiong and Liu, 2005: 149-150). This requires above all quality basic accounting education.

Accounting is a deep-rooted discipline with specific logic and practice, and a profession which is gaining importance more and more. As to accounting education, it is a complex system with both academic and professional aspects. The process begins with the academic research and continues with professional internship and practice. The most important aspect that differentiates the accounting profession from others is that many profession fields directly begin with practice, whereas the accounting profession begins with academic research followed by practice. Basic accounting education in Turkey is executed in business high schools, vocational schools of higher education and relevant faculties.

This research aims to determine basic factors that affect the students' attitudes towards accounting course, involved students attached with regard to basic factors that affect their perception and to test the hypotheses we constructed before the research, using the obtained results.

2. Developments in the World and Accounting Education

Globalization of economy, rapid development in information technology and intensified competition force the accounting profession towards a change in accordance with the conditions of the 21st century. Changes in the scope of the profession urge traditional research programs to a development and transformation towards producing graduates capable of accommodating themselves to each and every change taking place in the professional environment (Wolk, Schmidt and Sweeney, 1997: 469). Although experts' anticipations with regard to how the business world will change in the coming 20 years differ, there is a consensus on that the business world will be the basis of wide-spread and significant changes. For sure, change is not a new phenomenon for accountants. Moreover, at the beginning of the current century, a number of commentators predicted that these changes not only would be comprehensive ones within the structural context, but also would follow s much more rapid course compared to the past. Accountants should be proactive to keep pace with all of these changes (Howeieson, 2003: 70). Are accounting organizations, professionals and educators capable of accommodating themselves to the rapidly changing business environment? The best answer to this question may be given through a careful investigation of reactions of four groups (Albretch and Sack, 2001:18);

- Small – and medium-sized public accountant practitioners
- The industry

- Five large companies
- Accounting education programs

Adapting the accounting research programs in Turkey to the occurring changes is mostly performed under the initiative of relevant academicians. For example, reflecting a change that occurs regarding international accounting standards to students purely depends on how academicians keep up with up-to-date information.

The accounting's becoming more and more complex affects the content and process of education. Sustainability of the professional education based on the continuous and rapid change in the accounting world will be more important in the future compared to the past. The accounting society in each country is responsible for regulating comprehensive education programs that would involve changes that accountants encounter. IFAC had determined the need to prefer an education approach that would highlight the learning process and provide a basis for developing lifelong learning habits (Coenenberg, Haller and Marten, 1999: 387).

One of the top priority provisions that are included in the declaration of Accounting Education Change Commission-AECC 1990 is to establish a lifelong learning program for students. Such basic program includes (1) social, interpersonal and intellectual skills, (2) general organization, management and accounting information, and (3) a professional orientation. This chapter discusses some parts of how this program can be established. In organization of the content and instruction part, the following was used: (1) curriculum novelty and essential qualifications, (2) a research program of 150 hours, (3) graduation programs, and (4) special contents organized using course subjects (Apostolou, Watson, Hassell and Weber, 2001: 7).

Like other fields, the parties that transfer the information (instructors) and receive it (learners), and the methods and tools that are used in transferring this information become prominent in accounting education. A literature review reveals many studies and suggestions on how this process should be.

Developments in the world affect activities of universities, academic activities and educational activities. For example (Boyce, 2004: 566):

- Course draft: the increasing effect of professional and commercial gains
- Course content: The increasing commodification in curriculum and the effect of multinational textbooks.
- Student conditions and demands: Significantly larger classes and a decrease in demand of students.
- Number of students: An impressive increase, transformation of many scientific institutions into education providers.
- Professionalism: A shift to a profession-based education along with a regression in society-critical professions.

- Service provision: Outsourcing and cost variation for students and academic units.
- Academic research: Regressing academic autonomy, and restrictions on the academic liberty.
- Job security: Increasing the share of contracted and temporary personnel in universities.

3. Literature Review

The literature review reveals many national and international studies on accounting education. Some of them are summarized below.

In a research they made in 2015, Kızıl, Çelik, Akman and Danışman investigated factors that affect the success of students taking accounting courses for the first time. The research involved 150 students researching in Management (in English), Management (in Turkish), Economics, Labor Economics and Industrial Relations, and Law departments of Yalova University. Results of the research showed that their success in accounting courses was affected positively if they were not prejudicial to accounting courses and if they liked the first accounting lesson. Furthermore, among factors the authors determined that affect the success of students taking accounting courses for the first time were the students' learning accounting in vocational high schools before, their previous mathematics infrastructure, instructing the lessons considering that all of the students may not have a good understanding of basic accounting infrastructure, instructing the lessons predominantly based on practice and following the traditional system, a good understanding of the accounting logic and the accounts mechanism by students, regular attendance by students, effective usage of the blackboard during instruction, instructing in an interactive manner, assigning projects and presentations to students, keeping the class size low, a satisfying level of physical infrastructure and facilities of the university, and attitudes of the instructors towards students (Kızıl, Çelik, Akman ve Danışman, 2015).

In a research they conducted in 2014, Ezeani and Akpotohwo investigated the role of integrated information and communication technology (ICT) in learning and instructing accounting in universities providing accounting education. They found that ICT plays a great role in accounting education. Besides, they suggested to enhance the effectiveness of accounting lessons by using accounting software and phone lines and to encourage school managements to provide PCs capable of running accounting software properly for both students and instructors in cooperation with the government (Ezeani and Akpotohwo, 2014).

In a research conducted in 2014, Tuğay aimed to determine the perception of students taking accounting courses with regard to accounting courses and accounting profession as well as their expectations from accounting instructors. Tuğay discovered that most of the students had not been instructed accounting in high schools, they had a medium level difficulty in accounting courses during the university education and the best way of understanding accounting was the method of explaining it on the blackboard. Besides, the research showed that students preferred

instructors who use the technology effectively, who can establish good relationship with students, who follow a reinforced instruction method and who have professional ethics skills (Tuğay, 2014).

In their research involving 1010 students from Mehmet Akif Ersoy University vocational schools of higher education, Tekşen, Tekin and Gençtürk (2010) aimed to obtain an evaluation of accounting education by students. In the research, students stated that the most important factor affecting the quality of accounting education was the quality of instructors, the most preferred instruction method in accounting lessons was board markers and accounting lessons were instructed through the active method (only explaining the lesson and giving assignments). Besides, the research showed that the students' attitude towards working in a field related to accounting following graduation was positive and such attitude was positively affected from the great need in the business world to people working in this field (Tekşen, Tekin and Gençtürk, 2010).

In a research they conducted in 2010, Bui and Porter investigated the gap between qualification of accounting graduates and expectations of employers. They determined the structure and causative components of the difference between the expectation and performance of accounting education. They defined the causative components and concluded that such gap would be narrowed and success would likely increase when such components are focused on. Furthermore, for the purpose of improving the accounting education, they suggested to educate accounting instructors, especially unexperienced ones, in such a way developing their instruction capabilities and to enhance the performance through the rewarding method (Bui and Porter, 2010).

In a research conducted in 2009 and involved 45 universities in Turkey, Çelik and Ecer constructed a model to see the extent of effectiveness of accounting education included in university programs and discovered problems in universities at faculty and department level. One of the most important problems was insufficient effective use of resources. The researchers think that Turkish universities will educate more competitive and highly trained professionals if they use resources more efficiently (Çelik and Ecer, 2009).

In a research conducted in 2009, Ünal and Doğanay determined that accounting group courses do not satisfy the needs of institutions although their weight within the curriculum is adequate. They suggested that the curriculum should be arranged in order to satisfy such need of institutions, the effectiveness in accounting education should be enhanced and courses and their contents towards satisfying the need of Sayıştay (the court of accounts) should be determined in cooperation with the university and the institution (Ünal and Doğanay, 2009).

In a research they conducted involving students from vocational schools of higher education, Gençtürk, Demir and Çarıkçı (2008) determined that students generally complained from lack of finding the opportunity to sufficiently implement the theoretical information they were provided. Students highlighted the contribution of professional seminars, conferences, panels, training and similar activities in addition to theoretical information (Gençtürk, Demir and Çarıkçı, 2008). For students who intend to work in the accounting field after graduation, the education they received

should be reinforced both theoretically and practically. This would be an important factor in solving problems that they will encounter more easily.

Hatunoğlu (2006) concluded in a research titled "A Research on Determination of the Effects of Information Technology Usage on Quality of Presentations in Accounting Education" that a great majority of accounting students complained that the lessons are instructed mainly theoretically, the share of practice (case studies etc.) was very low, computer aided applications were not performed and laboratory was not used etc. The research concluded that using information technology tools during accounting lessons facilitates understanding the content (Hatunoğlu, 2006).

Quality education in the accounting field plays an important role in directing students to the accounting profession in the future. In their research (2005), Yayla and Cengiz determined that university life of students during their accounting research, their previous knowledge and professional experience of their families greatly affect their inclination towards the accounting profession. Students involved in the research for whom the accounting profession is among their first preferences stated that they would take important business opportunities if they had a sufficient level of accounting knowledge (Yayla and Cengiz, 2005).

Accounting instruction is executed mainly through textbooks. Therefore, university students hardly benefit from journal articles. However, a number of academicians suggest that the relation of traditional instruction based on accounting textbooks with the practice is too little. Such textbooks should be supported with articles published in academic and professional journals. Academic articles may help in reducing the perceived gap between the theory and the practice, and aid students in understanding the role of accounting in organizations and the society (Hoque, 2002). Supporting theoretical information with practice would positively affect the attitude of students towards both accounting courses and the accounting profession since this will complement their knowledge.

Educators are one of the most important components in accounting education's providing desired outcomes. An accounting educator should be equipped with sufficient level of knowledge, follow novelties and current affairs, and use modern education techniques adequately. Achieving all of these is associated with the level of professional satisfaction among others.

In their research, Strawser, Flagg and Holmes determined that the general level of professional satisfaction of accounting instructors in universities declined during the 1970-1994 period.

4. Basic Factors That Affect The Students' Attitudes Towards Accounting Courses: A Research Involving Kafkas, Atatürk And Ağrı Çeçen Universities

This research involves university students researching accounting at bachelor's level. This part of the research includes purpose and importance of the research, target audience, methods, restrictions, and evaluation and interpretation of data.

4.1. Purpose and Importance of the Research

Accounting education in Turkey begins at university level except business high schools.For students who are introduced with accounting courses for the first time during their university research, how to teach them accounting in a better may, their thoughts about the future of accounting profession and their attitudes towards accounting courses should be focused on. The purpose of this research is determine the orientation of students towards the accounting field, the factors affecting this orientation, and the factors that affect the attitude of students towards the accounting profession and accounting courses.

4.2. Target Audience of the Research

The target audience of this research is students from different departments of faculties of economics and administrative sciences in Kafkas, Atatürk and Ağrı Universities who took accounting courses. The survey was conducted on a volunteer basis and a sample space was determined representing the universe since the whole research universe was difficult to be accessed. Sample space of the research was determined using the simple random sampling method. The research involved 212 students from Kafkas University, 420 students from Atatürk University and 112 students from Ağrı İbrahim Çeçen University, totaling 744 students. 1000 questionnaires were distributed to students taking accounting course in mentioned universities and 744 returned forms were included in the research.

4.3. The Research Method

The survey method was used to collect data in this research. 32 questions were included in the questionnaire, being 14 of them on demographics and 18 of them as judgment statements. The survey questions were arranged based on the research article by Kızıl, Çelik, Akman and Danışman (2015) on determination of factors that affect the success of students who took accounting courses for the first time (kızıl, Çelik, Akman ve Danışman, 2015). The first part contains questions on demographics of the participants and their attitudes towards the accounting profession, and the second part contains judgment statements querying the factors affecting attitudes of the participant towards accounting courses using a five-level Likert items. Besides, positive opinions of some academicians from the accounting field were obtained on applicability of the survey in order to confirm the scope validity of the included questions. The Cronbach's Alpha coefficient method was used in the reliability analysis conducted for internal consistency of the research data. The Cronbach's Alpha coefficient was determined as 0.81.

4.4. Evaluation of Research Data

SPSS 20 statistics software was used for analysis of the collected data. "Frequency distribution" under the "Descriptive statistics" menu was used for analysis of results and "Comparative tables" was used for testing hypotheses.

4.4.1. Evaluation and Interpretation of the Results

This part where results are analyzed contains demographic data such as age, sex, department, and year of the participants as well as a general evaluation of factors that affect the students' attitudes towards the accounting profession and their orientation towards the accounting field.

4.4.1.1. General Characteristics of the Participants

Table 1 shows the distribution of socio-demographic data of the involved students.

Table 1. Socio-demographic distribution of the Participants

Sex	**N**	**%**	**Department**	**N**	**%**	**Education Type**	**N**	**%**	**High school type**	**N**	**%**
Female	412	55.4	Management	171	23.0	Regular Education	466	62.6	Regular high school	360	48.4
Male	332	44.6	Economics	195	26.2	Evening Education	278	37.4	Anatolian High School	153	20.6
Total	**744**	**100**	Political Science and Public Administration	88	11.8	**Total**	**744**	**100**	Science High School	3	0.4
Age Range	**N**	**%**	International Commerce and Logistics	40	5.4	**Year**	**N**	**%**	Business and Vocational High School	173	23.3
17-23 years	631	84.8	Finance	4	0.5	Year 1	397	53.4	Other	55	7.4
24-30 years	91	12.2	Banking and Finance	3	0.4	Year 2	164	22.0	**Total**	**744**	**100**
31-35 years	9	1.2	Labor Economics and Industrial Relations	8	1.1	Year 3	57	7.7			
35 and above years' old	13	1.7	Accounting and Tax	235	31.6	Year 4	126	16.9			
Total	**744**	**100**	**Total**	**744**	**100**	**Total**	**744**	**100**			

412 of the involved students are female and 332 of them are male. It is remarkable that the numbers of females are more than males. Young students between 17 and 23 years old constitute the largest involved group. Economics and management students who were graduated from regular high schools were observed to participate in the research intensively. The number of involved regular (day) students are more than evening students. Year 1 students at university level constitute the largest involved group.

The involved students were asked whether they had any family members who were accounting professionals. Table 2 shows the distribution of answers provided to this question. Majority of the students provided a negative answer.

Table 2. Answers Given by the Participants to the Question Whether They Have Any Family Members Who Are Accounting Professionals

Answers	Frequency	Percentage
Yes	342	46.0
No	402	54.0
Total	744	100

The involved students were asked whether they planned to work in the accounting field after graduation. Table 3 shows the distribution of answers provided to this question. The results show that most of them plan to work in the accounting field.

Table 3. Answers Given by the Participants to the Question Whether They Planned to Work in the Accounting Field

Answers	Frequency	Percentage
Yes	390	52.4
No	354	47.6
Total	744	100

In connection with the previous question, the involved students were asked what the most important factor that drove them to work in the accounting field in the future was. Table 4 shows the distribution of answers provided to this question. According to the table, the great majority stated they would likely work in the accounting field due to the high possibility of finding work in such field.

Table 4. Answers Given by Participants On Prominent Factors That Drive Them to the Accounting Profession

Answers	Frequency	Percentage
Possibility of finding work	284	38.2
Satisfactory wages/salaries	138	18.5
Prestige and status	115	15.5
Being an attractive profession	59	7.9
Other	148	19.9
Total	744	100

The involved students were asked which sector they wanted to work in after graduation. Table 5 shows the distribution of answers provided to this question. The results indicated the public sector as the most desired sector to work in. The majority of the remaining participants stated their intention of academic career and another small number of participants stated that they didn't plan to work in the future. It can be clearly understood that this answer was given by females.

Table 5. Answers Given by the Participants on Which Sector They Wanted to Work in

Answers	Frequency	Percentage
Education (Academic Career)	150	20.2
Public Sector	374	50.3
Private Sector	145	19.5
Accounting Field	47	6.3
Planning not to work	28	3.8
Total	744	100

The involved students were asked to give the name of the profession that came to their mind first when accounting is considered. Table 6 shows the distribution of answers provided to this question. The table shows that they recalled the certified public accounting profession most when accounting is considered.

Table 6. Answers Given by the Participants as the Name of the Profession That Came to Their Mind First When Accounting is Considered

Answers	Frequency	Percentage
Auditor	27	3.6
Certified Public Accountant	392	52.7
Public Accountant	248	33.3
Comptroller	34	4.6
Other	43	5.8
Total	744	100

The involved students were asked whether they followed the developments in the accounting field. Table 7 shows the distribution of answers provided to this question. Majority of the participants provided a negative answer.

Table 7. Answers Given by the Participants to the Question Whether They Followed the Developments in the Accounting Field

Answers	Frequency	Percentage
Yes	195	26.2
No	549	73.8
Total	744	100

The involved students were asked what the most important factor that affects the quality of accounting education was. Table 8 shows the distribution of answers provided to this question. The majority stated that the quality of accounting education is affected from the quality of the instructor most. The second ranking answer was the physical environment and technical hardware.

Table 8. Answers Given by the Participants on the Most Important Factor Affecting the Accounting Education

Answers	Frequency	Percentage
Quality of students	68	9.1
Quality of instructors	389	52.3
Physical environment and technical hardware	95	12.8
Management mentality	47	6.3
Quality of academic activities	81	10.9
Other	64	8.6
Total	744	100

Table 9. Answers Given by the Participants on Whether They Had Faced Difficulty in Mathematics Courses Previously

Answers	Frequency	Percentage
Yes	257	34.5
No	200	26.9
Partially	287	38.6
Total	744	100

The involved students were asked whether they had faced difficulty in mathematics courses they had taken in their previous education periods. Table 9 shows the distribution of answers provided to this question. The great majority faced a partial difficulty.

Table 10. Answers Given by the Participants on Whether They Had Faced Difficulty in the Accounting Course They Had Taken for the First Time

Answers	Frequency	Percentage
Yes	445	59.8
No	108	14.5
Partially	191	25.7
Total	744	100

The involved students were asked whether they had faced difficulty in accounting courses they had taken for the first time during their university research. Table 10 shows the distribution of answers provided to this question. An important majority faced difficulty in this course.

Hypotheses that are "accepted" or "rejected" based on statistical analyses are alternative hypotheses. Some alternative hypotheses were tested in this part of the research.

H_1= There is a significant relationship between the students' having difficulty in mathematics courses and their having difficulty in accounting courses.

H_2= There is a significant relationship between the students' having an accounting professional family member and their intention on working in the accounting field in the future.

H_3= There is a significant relationship between the students' having an accounting professional family member and their intention on working in the accounting field in the future.

H_4= There is a significant relationship between the students' following developments in the accounting field and their intention on working in the accounting field in the future.

According to the chi-square analysis; H_1 hypothesis is supported ($\chi 2 = 25.513$; SD = 4; P =0.000). The results show that there is a significant relationship between the two variables with a significant level of $\alpha = 0.05$ since $0.000 < 0.05$. In other words, students who have difficulty in mathematics courses also have difficulty in accounting courses.

According to the chi-square analysis; H_2 hypothesis is supported ($\chi 2 = 6.070$; SD = 1; P =0.014). The results show that there is a significant relationship between the two variables with a significant level of $\alpha = 0.05$ since $0.014 < 0.05$. In other words, students who have an accounting professional family member have a more inclination to work in the accounting field.

According to the chi-square analysis; H_3 hypothesis is supported ($\chi 2 = 13.717$; SD = 2; P =0.001). The results show that there is a significant relationship between the two variables with a significant level of $\alpha = 0.05$ since $0.001 < 0.05$. In other words, there is a relationship between the gender of the students and their having difficulty in accounting courses. Based on the table, this relationship can be interpreted as the fact that female students face a greater difficulty in accounting courses compared to males.

According to the chi-square analysis; H_4 hypothesis is supported ($\chi 2 = 71.857$; SD = 1; P =0.000). The results show that there is a significant relationship between the two variables with a significant level of $\alpha = 0.05$ since $0.000 < 0.05$. In other words, we can conclude that students who plan to work in the accounting field in the future naturally keep themselves up-to-date through following the relevant developments.

Evaluation of Determination of the Factors that Affect the Participants' Attitudes towards the Accounting Courses

In this part, judgments oriented to determination of the attitude of the involved students towards accounting courses are evaluated. "Strongly agree" and "agree" answers are evaluated and interpreted as "agree", and "strongly disagree" and "disagree" answers are evaluated and interpreted as "disagree" in this part.

Table 11. The Students' not Having Prejudice Towards Accounting Courses Increases Success

Answers	Frequency	Percentage
Strongly agree	318	42.7
Agree	228	30.6
Neutral	70	9.4
Disagree	76	10.2
Strongly disagree	52	7.0
Total	744	100

A total of 546 students provided "agree" answers to the judgment "The students' not having prejudice towards accounting courses increases success." in question 1 which corresponds to 73.3% of all students. This is the highest percentage, so we concluded that students should not have prejudice towards accounting courses. Besides, educators have some responsibilities like students do with regard to ensuring that students do not have prejudice towards accounting.

The judgment "If a student likes and understands the first accounting lesson, he would wish to take financial statements analysis, inventory balance sheet, cost accounting, administrative accounting, audit, financial management and similar courses" was presented in question 2.

Table 12. If a student likes and understands the first accounting lesson, he would wish to take financial statements analysis, inventory balance sheet, cost accounting, administrative accounting, audit, financial management and similar courses.

Answers	Frequency	Percentage
Strongly agree	246	33.1
Agree	311	41.8
Neutral	123	16.5
Disagree	43	5.8
Strongly disagree	21	2.8
Total	744	100

557 students corresponding to 74.9% of all students agreed with this judgment. This is the answer with the highest percentage. We can definitely conclude that a good understanding and liking the first accounting lesson have a very important effect on the future lessons to be instructed.

Table 13. The students' taking accounting courses has a great effect on increasing their awareness level in terms of management education.

Answers	Frequency	Percentage
Strongly agree	217	29.2
Agree	340	45.7
Neutral	124	16.7
Disagree	48	6.5
Strongly disagree	15	2.0
Total	744	100

The judgment "The students' taking accounting courses has a great effect on increasing their awareness level in terms of management education." was presented in question 3. 557 students corresponding to 74.9% of all students agreed with this judgment. Based on this result we can conclude that accounting is very important in terms of management education.

Table 14. Using Projectors in Lessons Make Students more Excited, Interested and Happy. By this Way, Students can be Carefully and Comfortably Adapted to Lessons Without Getting Bored

Answers	Frequency	Percentage
Strongly agree	179	24.1
Agree	204	27.4
Neutral	156	21.0
Disagree	135	18.1
Strongly disagree	70	9.4
Total	744	100

The judgment "Using projectors in lessons make students more excited, interested and happy. By this way, students can be carefully and comfortably adapted to lessons without getting bored." was presented in question 4. 383 students corresponding to 51.5% of all students agreed with this judgment. At this point, we conclude that projectors have an important effect on majority of the students.

Table 15. The fact that some students learned accounting beforehand and that they have a mathematics infrastructure make them more successful in accounting courses

Answers	Frequency	Percentage
Strongly agree	394	53.0
Agree	237	31.9
Neutral	53	7.1
Disagree	43	5.8
Strongly disagree	17	2.3
Total	744	100

The judgment "The fact that some students learned accounting beforehand and that they have a mathematics infrastructure make them more successful in accounting courses." was presented in question 5. 631 students corresponding to 84.9% of all students agreed with this judgment. Therefore, the involved students think that obtaining a certain infrastructure and mathematics basis during the vocational high school education means being one step ahead for accounting courses during the university education. This is consistent with the results of first hypothesis that was established and interpreted in the previous section.

Table 16. Taking Accounting Lessons in Mornings Affects Learning Positively

Answers	Frequency	Percentage
Strongly agree	174	23.4
Agree	168	22.6
Neutral	189	25.4
Disagree	124	16.7
Strongly disagree	89	12.0
Total	744	100

The judgment "Taking accounting lessons in mornings affects learning positively." was presented in question 6. 342 students agreed with this judgment and 189 students remained neutral. Therefore, we can conclude that students prefer to take accounting lessons in mornings, but accounting lessons may be instructed in evenings as well.

Table 17. Accounting Lessons Should not be Instructed with the Thought that Each Student has Basic Accounting Knowledge

Answers	Frequency	Percentage
Strongly agree	383	51.5
Agree	146	19.6
Neutral	75	10.1
Disagree	71	9.5
Strongly disagree	69	9.3
Total	744	100

The judgment "Accounting lessons should not be instructed with the thought that each student has basic accounting knowledge." was presented in question 7. 529 students corresponding to 71.1% of all students agreed with this judgment, which is the highest percentage. Therefore, academicians should instruct first accounting lessons taking the fact that each student in the class may be at a different level into consideration. Students may be from different backgrounds such as Anatolian high schools, business high schools or regular high schools. Therefore, some students may have taken accounting courses before whereas some may have not. For this reason, its best if first accounting lessons are instructed with the thought that all students have zero level accounting knowledge and basis.

Table 18. Instructing Accounting Lessons Predominantly Based on Practice would be more Beneficial.

Answers	Frequency	Percentage
Strongly agree	376	50.5
Agree	232	31.2
Neutral	76	10.2
Disagree	33	4.4
Strongly disagree	27	3.6
Total	744	100

The judgment "Instructing accounting lessons predominantly based on practice would be more beneficial." was presented in question 8. 608 students corresponding to 81.7% of all students agreed with this judgment. This rate, which is the highest among all answers, is an indicator of the importance that is attached to practice by students. Students wish to get not only theoretical, but also practical information, considering the business life they will be involved in the future. Therefore, authors recommend academicians to give place to both theoretical and practical information during accounting education.

Table 19. Accounting Lessons Instructed Using Traditional Methods Stick in the Mind More

Answers	Frequency	Percentage
Strongly agree	152	20.4
Agree	180	24.2
Neutral	200	26.9
Disagree	132	17.7
Strongly disagree	80	10.8
Total	744	100

The judgment "Accounting lessons instructed using traditional methods stick in the mind more." was presented in question 9. 332 students corresponding to 44.6% of all students agreed with this judgment and 200 students corresponding to 26.9% of all students remained neutral. Therefore, most of the students think that traditional methods make accounting lessons stick in the mind more, however, number of neutral students cannot be ignored. In the traditional system, activities such as problem solving, blackboard usage etc. come to the fore. Therefore, students think that these methods are effective and support sticking in the mind during the learning process.

Table 20. Ensuring and Understanding of the Basic Mechanism of Accounts is Important in Terms of Seating the Accounting Knowledge on a Solid Ground

Answers	Frequency	Percentage
Strongly agree	333	44.8
Agree	285	38.3
Neutral	82	11.0
Disagree	23	3.1
Strongly disagree	21	2.8
Total	744	100

The judgment "Ensuring an understanding of the basic mechanism of accounts is important in terms of seating the accounting knowledge on a solid ground." was presented in question 10. 668 students corresponding to 83.1% of all students agreed with this judgment. From this point of view, a good understanding of the basic accounting logic and mechanism of accounts ensure a better and healthier learning in the following phases. Students think that a student who

satisfactorily comprehends the accounting logic and accounts mechanism during the first phase faces less difficulty during different accounting courses in following years.

Table 21. Regular Attendance to Accounting Lessons Boosts Success Considerably.

Answers	Frequency	Percentage
Strongly agree	391	52.6
Agree	244	32.8
Neutral	53	7.1
Disagree	33	4.4
Strongly disagree	23	3.1
Total	744	100

The judgment "Regular attendance to accounting lessons boosts success considerably." was presented in question 11. 635 students corresponding to 85.4% of all students agreed with this judgment. Therefore, students think that regular attendance to lessons and following them is a factor that boosts success. Indeed, the fact that accounting has not only verbal, but also numeric content is important. Attendance to a quantitative course such as accounting, handling the content as a whole and internalizing the process are quite important.

Table 22. Technological Tools Enhance Success in Accounting Courses.

Answers	Frequency	Percentage
Strongly agree	217	29.2
Agree	264	35.5
Neutral	163	21.9
Disagree	77	10.3
Strongly disagree	23	3.1
Total	744	100

The judgment "Technological tools enhance success in accounting courses." was presented in question 12. 481 students corresponding to 64.7% of all students agreed with this judgment and 163 students corresponding to 21.9% of all students remained neutral. This suggests that the level of importance of technology in terms of success is not clear from the students' point of view. This may be because students do not benefit from technology during accounting lessons or because the involved students do not benefit from technological facilities satisfactorily. The fact that some students prefer traditional methods in accounting education may be another influencing factor.

Table 23. Using the Blackboard Enhances Success in Accounting Courses

Answers	Frequency	Percentage
Strongly agree	330	44.4
Agree	259	34.8
Neutral	84	11.3

Disagree	41	5.5
Strongly disagree	30	4.0
Total	744	100

The judgment "Using the blackboard enhances success in accounting courses." was presented in question 13. 589 students corresponding to 79.2% of all students agreed with this judgment. Therefore, students consider blackboard usage as a positive factor in achieving success. Indeed, given key factors in accounting education such as problem solving, practicing and researching by writing down, why students gave such answer can be clearly understood.

Table 24. Involvement of the Students in Accounting Lessons and Interactive Instruction are Important in Terms of the Learning Process.

Answers	Frequency	Percentage
Strongly agree	312	41.9
Agree	290	39.0
Neutral	86	11.6
Disagree	31	4.2
Strongly disagree	25	3.4
Total	744	100

The judgment "Involvement of the students in accounting lessons and interactive instruction are important in terms of the learning process." was presented in question 14. 602 students corresponding to 80,9% of all students agreed with this judgment, which is the highest frequency for question 14. Therefore, students think that involvement in accounting lessons and interactive instruction are important factors that enhance success. Indeed, asking questions to students by instructors, answering these questions by students, encouraging students to involve in lessons and ask questions by instructors enhance the learning process.

Table 25. Assigning Project, Homework and Presentation Pesponsibilities to Students Who Take Accounting Courses is Important in Terms of the Learning Process.

Answers	Frequency	Percentage
Strongly agree	202	27.2
Agree	240	32.3
Neutral	154	20.7
Disagree	98	13.2
Strongly disagree	50	6.7
Total	744	100

The judgment "Assigning project, homework and presentation responsibilities to students who take accounting courses is important in terms of the learning process." was presented in question 15. 442 students corresponding to 59.5% of all students agreed with this judgment. Therefore, students attach importance to responsibilities such as projects, assignments and presentations,

and they think that these responsibilities improve the learning process. Today, including criteria such as projects, assignments and presentations into the grading system instead of evaluations consisting of only one midterm and one final exam both creates a fairer grading system and accelerates the learning process within scope of the accounting education. Responsibilities such as projects, assignments and presentations ensure the learned information to stick in the mind more.

Table 26. Number of Students in the Class Affects the Learning Process of Students Taking Accounting Courses.

Answers	Frequency	Percentage
Strongly agree	248	33.3
Agree	240	32.3
Neutral	130	17.5
Disagree	90	12.1
Strongly disagree	36	4.8
Total	744	100

The judgment "Number of students in the class affects the learning process of students taking accounting courses." was presented in question 16. 488 students corresponding to 65.6% of all students agreed with this judgment. Therefore, students think that number of students in the class is important in terms of the learning process. Indeed, accounting education and the learning process are interrupted in crowded classes. On the other hand, accounting education and the learning process are more effective in classes with small size. An academician can control the class better when instructing to fewer students. Students can ask questions more freely and instructors can easily understand whether a subject is understood or not.

Table 27. The Physical Infrastructure and Facilities of a University Affect the Learning Process of Students.

Answers	Frequency	Percentage
Strongly agree	227	30.5
Agree	289	38.8
Neutral	128	17.2
Disagree	71	9.5
Strongly disagree	29	3.9
Total	744	100

The judgment "The physical infrastructure and facilities of a university affect the learning process of students." was presented in question 17. 516 students corresponding to 69.3% of all students agreed with this judgment. Therefore, students think that the physical infrastructure and facilities of a university affects the learning process. Indeed, this is quite natural. For clean and tidy classrooms with a good level of acoustic that are equipped with technological tools

always accelerate the learning process. Likewise, schools with rich and active libraries and universities that provide cultural achievements to their students are the locomotives of the learning process.

Table 28. Attitudes and Behaviors of Instructors Towards Students Affect the Learning Process of Students Taking Accounting Courses

Answers	Frequency	Percentage
Strongly agree	428	57.5
Agree	204	27.4
Neutral	59	7.9
Disagree	23	3.1
Strongly disagree	30	4.0
Total	744	100

Finally, the judgment "Attitudes and behaviors of instructors towards students affect the learning process of students taking accounting courses." was presented in question 18. 632 students corresponding to 84.9% of all students agreed with this judgment, which corresponds to the highest frequency and percentage. Therefore, students think that attitudes and behaviors of instructors towards students are important. This result shows that attitudes and behaviors of instructors affect the learning process of students taking accounting courses. This is not surprising since the role of an instructor who answers questions of the students, adopts an interactive instruction manner and who is neither aggressive nor unconcerned comes to the fore. On the other hand, with an aggressive and unconcerned instructor who remains indifferent to students' questions and does not answer them, and who focuses on a passive learning process, it would be more difficult to obtain the desired outcomes within the scope of accounting education.

5. Conclusion

The purpose of accounting education is to provide students with accounting information. Many students are introduced with the accounting education during their university research generally through courses such as General Accounting, Financial Accounting, and Accounting I etc. Therefore, this research involves university students and focuses on the orientation of students towards the accounting field, the factors affecting this orientation, and the factors that affect the attitude of students towards the accounting profession and accounting courses.

Results of the research show that when students do not have prejudice towards accounting courses, when they like the first accounting course they take and when they have a previous mathematics basis and accounting infrastructure, they become more successful in accounting courses. Besides, the factors that enhance the success of students taking accounting courses are criteria such as instructing the lessons predominantly based on practice, following the traditional system and using the blackboard, making an introduction to the first accounting lesson through explaining

the logic of accounts mechanism, regular attendance by students, instructing with an interactive involvement of students, assigning responsibilities to students such as projects and presentations, keeping the class size low, knowledge level of instructors, and the techniques and materials they use in transferring this knowledge to students. Furthermore, instructing the lessons considering that all of the students may not have a good understanding of basic accounting infrastructure has a positive effect on the success of students.

Bases on the hypothesis tests used in the research, we conclude that students who lack a mathematics infrastructure have difficulty also in accounting courses, students who have an accounting professional family member are inclined to work in the accounting field, female students tend to have more difficulty in accounting courses compared to males, and those who want to work in the accounting field in the future keep themselves up-to-date in this field.

The results of this study are in parallel in a few points with the previous researches mentioned in the literature of this article. These parallel points are that students success in accounting courses was affected positively if they were not prejudicial to accounting courses and if they liked the first accounting lesson, among factors the success of students taking accounting courses for the first time were the students' learning accounting in vocational high schools before, their previous mathematics infrastructure, instructing the lessons predominantly based on practice and following the traditional system, regular attendance by students, effective usage of the blackboard during instruction, assigning projects and presentations to students, keeping the class size low, a satisfying level of physical infrastructure and facilities of the university, and attitudes of the instructors towards students. The point of adding originality to the research is to get the opinion of three different university students about the subject.

Under the light of all these results, instructors, who are the highest percentage in comparison of others in this research, should continuously develop themselves and their instructing techniques, keep themselves up-to-date and follow developments in the accounting field, adopt a student-focused and interactive education method, benefiting from the modern technological tools during instructing, and encourage students to be involved in activities such as assignments, applications and projects.

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