

Erzincan Üniversitesi Sosyal Bilimler Enstitüsü Dergisi
Erzincan University Journal of Social Sciences Institute

2021-14(1)- E-ISSN-2148-9289

**DETERMINING THE ATTITUDES AFFECTING ACCOUNTING EDUCATION
OF DEPARTMENT OF ACCOUNTING STUDENTS**

Muhasebe Bölümü Öğrencilerinin Muhasebe Eğitimini Etkileyen Tutumların Belirlenmesi

ULUKAN BÜYÜKARIKAN

Dr. Öğr. Üyesi, Afyon Kocatepe Üniversitesi / Bolvadin UBYO Bankacılık ve Sigortacılık Bölümü
Afyon Kocatepe University / Bolvadin School of Applied Sciences Department of Banking and Insurance
ulukan@aku.edu.tr

Orcid: 0000-0002-1539-7157

Atıf/©: Büyükarıkan, U. (2021). Determining the Attitudes Affecting Accounting Education of Department of Accounting Students, *Erzincan Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, Yıl 14, Sayı 1, ss.15-28

Citation/©: *Büyükarıkan, U (2021). Determining the Attitudes Affecting Accounting Education of Department of Accounting Students, Erzincan University Journal of Social Sciences Institute, Year 14, Issue 1, pp. 15-28*

Makale Bilgisi / Article Information:

Makale Türü-Article Types : *Araştırma/Research*
Geliş Tarihi-Received Date : *01/05/2021*
Kabul Tarihi-Accepted Date : *28/26/2021*
Sayfa Numarası-Page Numbers: *15-28*
Doi : *10.46790/erzisosbil.931015*

Notlar/Notes

Yazar(lar), herhangi bir çıkar çatışması beyan etmemiştir.

Turnitin/Ithenticate/İntihal ile İntihal Kontrolünden Geçmiştir

Screened for Plagiarism by Turnitin/Ithenticate/İntihal

Licensed by CC-BY-NC ile lisanslıdır

DETERMINING THE ATTITUDES AFFECTING ACCOUNTING EDUCATION OF DEPARTMENT OF ACCOUNTING STUDENTS

Muhasebe Bölümü Öğrencilerinin Muhasebe Eğitimini Etkileyen Tutumların Belirlenmesi

Ulukan BÜYÜKARIKAN

Öz:

Muhasebe eğitiminin en önemli amacı; hem kaliteli muhasebe meslek mensuplarının yetişmesi hem de kendisini ifade edebilme yeteneğine sahip, iletişim becerisi yüksek, güncel gelişmelere ayak uyduracak, kaliteli bireylerin sektöre kazandırılmasıdır. Dolayısıyla muhasebecilerin yeterlilik seviyelerinin sürekli olarak geliştirilmesi ve iyileştirilmesi gerekmektedir. Bu nedenle gelecekte muhasebe mesleğini yapacak öğrencilerin muhasebe eğitimini etkileyen faktörlerin belirlenmesi gerekmektedir. Çalışmada muhasebe bölümü öğrencilerinin hem muhasebe derslerine ilişkin hem de muhasebe derslerinin işleyişiyle ilgili tutumlarının belirlenmesi amaçlanmıştır. Bu bağlamda muhasebe bölümünde eğitim alan 3. ve 4. sınıf öğrencileri araştırma kapsamında yer almıştır. Bu kapsamda frekans, faktör analizi ile t testi kullanılarak veriler yorumlanmıştır. Muhasebe dersi sevgisi ve sunumunun pozitif yönleri alt faktörleri ile muhasebe programları kullanan öğrenciler arasında anlamlı farklılıkların olduğu belirlenmiştir.

Anahtar Kelimeler: Muhasebe, Muhasebe Dersleri, Muhasebe Eğitimi, Tutum

Abstract:

The most important aim of accounting education; is to bring quality members of professional accountancy as well as high-quality individuals who can express themselves, have high communication skills, and keep up with current developments. Therefore, the level of proficiency of accountants needs to be continuously enhance and improved. So, it is necessary to determine the factors affecting the accounting education of the students who will do the accounting profession in the future. The study, it was aimed to determine the attitudes of the accounting department students about both accounting courses and the operation of accounting courses. In this status, 3rd and 4th-class students studying in the accounting department were included in the study. In this context, the data were analyzed using frequency, factor analysis and Independent-Samples T-Test. It was determined that there are significant differences between students who use accounting programs and "accounting course love" and "the positive aspects of presentation" sub-factors.

Keywords: Accounting, Accounting Courses, Accounting Education, Attitude

1. INTRODUCTION

Accounting is an important tool for making plans for the future, setting goals and strategies and making effective decisions. Accountants must have a good education in accounting by assimilating the "accounting business" to perform all these functions successfully (Ertuğrul & Özdemir, 2014; Karasioğlu & Duman, 2011). In this condition, the importance of the accounting profession is increasing day by day in the globalizing economic system. Thus, accounting education has a key role in the stable functioning of the financial structure (Tekşen & Tuğay, 2014).

The quality of education may change by evaluating the model of education, the evaluation of teaching and learning processes and by estimating the performance of teaching staff and students (Karasioğlu & Duman, 2011). As a matter of fact, accounting education is necessary both for the training of high quality professional accountants and for the quality of the accounting services provided to be able to use the opportunities of higher quality, reliable and technology (M. S. Öztürk & Erdoğan, 2017). Current accounting education and skill levels of accountants are not compatible with those required in the dynamic environments of the global business world. Thus, strategic innovations in accounting education should be made to prepare accounting students to face and cope with the challenges of the new global business environment. In accordance with today's requirements of accounting education programs; Information technology, analysis, communication, decision-making, continuous learning should be prepared in a way that will develop the necessary skills for students (Mohamed & Lashine, 2003). Because accounting specialists have to work with high levels of attention and concentration for a long time. In the accounting profession, even a small mistake can cause serious and irreversible effects on businesses (Ozkan, Ozdevecioglu, Kaya, & Koç, 2015). Brief, the advance profession of accountancy profession in Turkey is dependent on having qualified persons who will perform well (Uzay, 2005)

The perspectives of the students who take the accounting course intensively and who are close to graduation towards the accounting courses and the way these courses function are different. The aim of the study is to determine the attitudes of the 3rd and 4th classes students of the accounting department towards accounting courses and the operation of accounting courses. Data obtained from 102 students from 3rd and 4th classes training in the accounting department using the survey method. There are questions about demographic characteristics, accounting lessons, and attitudes on the training of accounting courses in the survey. The obtained data analyzed by frequency and factor analysis. Also, the t-test was used to analyze whether there was a significant difference between sub-factors and demographic characteristics.

2. LITERATURE REVIEW

Studies of students' attitudes towards accounting courses and related to the processing of the accounting course examined under two titles. Similar studies related to this subject are explained below in chronological order.

Sugahara and Boland (2010) investigated the relationship between cultural factors and learning preferences in accounting education at universities in Japan and Australia. In the study, it determined that Japanese students like to learn by the following accounting and Australian students like to learn by practicing. Çelik and Serinkan (2011) determined students' attitudes towards accounting lessons. They stated that students taking accounting lessons did not differ in their attitudes by gender. Büyükarıkan and Büyükarıkan (2014) determined the factors affecting the success of students who received an accounting education. It determined that students have positive attitudes towards accounting courses. They also stated that students have positive attitudes towards the teaching of accounting lessons using classical and modern methods. Ertuğrul and Özdemir (2014) determined the attitudes of students who took accounting courses at the Vocational School and Faculty of Economics. According to the analysis; they achieved five factors: "Unnecessary, Boring and Drudgery", "Wish and Desire", "Necessity", "Reluctance" and "Aimless". Özbek (2015) measured the students' perception of accounting in different programs. According to the results, the students determined that they were aware and eager about the necessity of the accounting course. Cengiz and Tekin (2019) investigated the relationship between stressful factors and students' attitudes towards the course. They found that accounting courses are not

intended for practice and career professions. Kaya (2019) the levels of meeting the International Accounting Education Standards were examined. He stated that accounting education should be carried out within the framework of International Accounting Education Standards. Kurnaz (2019) researched the disposition levels of accounting course learning approaches at Bayburt University. He found that students were prone to superficial learning in accounting education. Şendurur (2020) studied accounting education, expectations, and problems of accounting education for high school students. It stated that students do not like accounting.

Butler and Mautz Jr (1996) adapted the "Individual Differences Scale" to the accounting course. They examined the relationship between multimedia presentation and learning. The multimedia presentation didn't provide permanence in learning alone, but students stated that they prefer positive multimedia tools. Sugahara and Boland (2006) investigated the effectiveness of using PowerPoint in accounting education on 189 students in a Japanese university. They found that the use of PowerPoint in accounting lessons positively affected the learning outcomes. Çankaya and Dinç (2009) examined the students who were studying by using the classical method and presentation method. El Khoury and Mattar (2012) examined the perceptions of accounting education students on accounting education at a university in Lebanon. They found that the accounting lessons given with classical methods satisfy the students and the use of PowerPoint in the lessons negatively affected their performance. Students using the presentation method have determined that they perceive the accounting course more positively. Fidan, Aslan, and Subasi (2015) according to the opinions of students with the use of technology in accounting lesson; They found the necessity of using computer, projection device and accounting software programs in accounting course. Serçemeli, Kurnaz, and Özcan (2015) examined the relationship between the innovations in accounting education, demands and adaptations in 225 students studying accounting at Atatürk University. They found that students have a positive view of using traditional education and information technology products together in accounting education. Köse and Acar (2017) investigated the applicability of The Flipped Classroom model on 373 students taking accounting courses at Bülent Ecevit University. They found that the students' approach to The Flipped Classroom model was positive. S. Öztürk and Kutlu (2017) examined the perspectives of students on the use of technology in accounting education. The majority of students stated that the course should teach using hardware tools such as computers, projectors, and smartboards. Yelgen and Uyar (2018) examined the perceptions of 249 students studying accounting at Alanya Alaaddin Keykubat University on accounting education. They found that accounting courses given with classical methods did not satisfy the students and that students expected to receive education in more flexible conditions.

Accounting includes the recording, classification and reporting process of the financial transactions of the enterprises. However, with the effect of technological developments, the students' attitudes to who will perform the accounting profession in the future towards accounting courses and the operation of these courses are constantly changing. Therefore, it is important to determine the attitudes towards the accounting courses and the operation of these courses in order to identify the deficiencies. In the study, the students' attitudes who took the accounting course intensively and were close to graduation towards accounting courses and the way these courses functions were examined. According to the authors' information, there have been no studies in the literature on only the 3rd and 4th classes accounting students. The outputs from the study will be able to contribute to the accounting education literature.

3. EXPERIMENTAL RESULT AND ANALYSIS

3.1. Aim and Scope of The Study

Developments in information technologies have made it necessary for students with accounting education to provide the knowledge and skills that increase their proficiency levels to meet what the market requires or the demand of the markets. These difficulties indicate that the level of accountancy should be improved (Mohamed & Lashine, 2003). With the development of technology, students need to keep up with market conditions. Students who have a short time left to graduate and take accounting courses intensively are intertwined with technology changes their attitude towards the accounting course and the operation of the accounting course. The aim of the study is to determine the attitudes the 3rd and 4th classes students of the accounting department students about both accounting courses and the

operation of accounting courses. In the study, students who have taken many courses in the field of accounting selected to determine their attitudes properly.

3.2. Data Collection Method

Graduate-level department of accounting students are within the scope of the research. According to the data obtained, Afyon Kocatepe University Bolvadin School of Applied Sciences department of accounting students were selected according to the sampling from 3rd and 4th class level and the number of students to be surveyed was found using the simple random sampling method. Volunteerism took in the application of the survey. The primary data were obtained from 102 students in the 2018-2019 Spring Semester and of 3rd and 4th classes students used as the target group for the study.

Çankaya and Dinç (2009), Ertuğrul and Özdemir (2014) and Büyükarıkan and Büyükarıkan (2014) studies were used to form the survey. The data in the questionnaire were obtained by using 5-point Likert scale, multiple choice and open-ended questions. The survey consists of questions including demographic features, attitudes towards accounting lessons and operation of accounting courses. There are 32 questions on their attitudes towards accounting courses. There are 29 questions on their attitudes towards operation of accounting courses. SPSS 23 statistics program was used for the analysis of the survey.

Equation 1 according to the simple random sampling method (Güneş & Arıkan, 1988).

$$n = \frac{N \cdot \sigma^2}{(N-1)D + \sigma^2} \quad (1)$$

In the formula;

n, sample size,

N, total population,

σ^2 , variance of the students forming the population,

D, $\frac{d^2}{z^2}$ value,

D, the amount of error permitted from the sample mean,

z, value in the Standard Normal Distribution table according to the error rate.

The method used is also called unlimited sampling, since the units have equal chances of entering the sample. In the calculation of sample statistics, the weight of each unit is taken equally. This method is a statistically appropriate method that can be applied under conditions where the number of samples is low. Another advantage of the method is the ease of accessing the sample units (Çiçek & Erkan, 1996). In the research, the number of students to be surveyed was studied within the limits of 5% error and 95% reliability.

3.3. Analysis Method

The data obtained from the study categorized and examined. First stage; Information such as demographic characteristics of students frequency analyzed. In the second and third stages; analysis of the factors related to the attitudes towards the accounting course and the way the courses are taught. In this study, values greater than 0.50 were considered in determining factor loads. In addition, factors obtained from the way the courses are taught were calculated from the Cronbach Alpha internal consistency coefficients. Table 1 shows the reliability test results. Cronbach Alpha internal consistency coefficients obtained from factor analysis were determined to be between 0.7797 and 0.938.

Table 1. Reliability Analysis Test

Attitude	Factors Cronbach's Alpha
Attitudes related to the accounting course	0.861 - 0.877
The operation of accounting courses	0.797 - 0.938

Independent Examples t-test compares the tools of the two independent groups to determine whether there are statistical evidence that the associated population tools are significantly different. Independent samples t-test is a parametric test. Accounting course and course Factor analysis, sub-factors of attitudes related to the way of processing were examined according to gender, class level, educational status, and accounting program usage status Independent-Samples T-Test.

3.4. Research Hypotheses

Hypotheses determined depending on the purpose of the study are listed below.

H1: There is a significant difference between gender and attitudes towards accounting courses.

H2: There is a significant difference between class level and attitudes towards accounting courses.

H3: There is a significant difference between educational status and attitudes towards accounting courses.

H4: There is a significant difference between accounting program usage status and attitudes towards accounting courses.

H5: There is a significant difference between gender and attitudes towards operation of accounting courses.

H6: There is a significant difference between class level and attitudes towards operation of accounting courses.

H7: There is a significant difference between educational status and attitudes towards operation of accounting courses.

H8: There is a significant difference between accounting program usage status and attitudes towards operation of accounting courses.

3.5. Experimental Results

3.5.1. Demographic characteristics of students

The demographic characteristics of the students participated in the survey such as gender, level and educational status is given in Table 2. According to this study; 49.00 % were female, 51.00 % were male, about 54.90 % belongs to level 3rd and 45.10 % level 4th. Students, 89.20 % are high school graduates, and students who pass the Vertical Transfer Exam (Dikey Geçiş Sınavı - DGS) constitute 10.80 %. Also, 51.00 % of students graduates from commerce high schools.

Table 2. Demographic Features of the Students

	Feature	Frequency	Percentage (%)
Gender	Female	50	49.00
	Male	52	51.00
Class level	3rd level	56	54.90
	4th level	46	45.10
Educational Status	High school	91	89.20
	Vocational school	11	10.80
Type of High School	Commerce	52	51.00
	General	5	4.90
	Anatolia	17	16.70
	Technical	16	15.70
	Islamic (İmam Hatip)	9	8.80
	Others	3	2.90

The students who participated in the survey took General Accounting, Commercial Documents and Corporate Accounting courses. Also, 55.90 % of the students took the financial statements analysis course (Table 3).

Table 3. Accounting Courses Taken by Students

Courses	Feature	Frequency	Percentage (%)
General Accounting	Yes	102	100.00
	No	0	0.00
Commercial Documentation	Yes	102	100.00
	No	0	0.00
Inventory Balance Sheet	Yes	101	99.00
	No	1	1.00
Company Accounting	Yes	102	100.00
	No	0	0.00
Cost Accounting	Yes	100	98.00
	No	2	2.00
Computer Accounting	Yes	93	91.20
	No	9	8.00
Accounting and Tax Audit	Yes	81	79.40
	No	21	20.60
International Trade and Accounting	Yes	74	72.50
	No	28	27.50
Financial Statements Analysis	Yes	57	55.90
	No	45	44.10
International Financial Reporting Standards	Yes	74	72.50
	No	28	27.50

About 58.80 % of the students who participated in the survey stated that they used the accounting program (Table 4).

Table 4. Accounting Program Usage Status

	Feature	Frequency	Percentage (%)
Accounting Program	Yes	60	58.80
	No	42	41.20

3.5.2. Analysis of the attitudes of the accounting course

The factor analysis results of attitudes related to accounting course is given in Table 5. Factors influenced by students were examined in two groups. Accordingly, KMO Measure of Sampling Adequacy was found to be 0.859. Bartlett's Test of Sphericity was determined at a significance level of $p < 0.001$, indicating that these factors could be separated.

The first factor can be called the love of accounting lesson. It explains about 39% of the total variance and includes 7 factors. It can also be said to be highly reliable with a confidence level of 0.877. The second factor can be called the function of the accounting course and includes three factors. This factor, which explains 25% of the total variance, was found to be highly reliable with 0.860 reliability.

Table 5. Factor Analysis of Attitudes Related to Accounting Course

Factors	Question Statement	Factor Loads	Description of Variance Ratio (%)	Reliability
Factor 1 (Love of accounting lesson)	Accounting is like riddle, I enjoy it when I solve it (M1)	0.713	39.325	0.877
	I never get bored with dealing with accounting (M3)	0.773		
	I really like accounting (M8)	0.703		
	I like accounting lessons more than other subjects (M13)	0.810		
	Dealing with the accounting question gives people pleasure (M15)	0.730		
	Accounting rests me (M19)	0.695		
	I think accounting lessons are very enjoyable (M25)	0.734		
Factor 2 (Function of)	I do not believe that accounting is necessary (M16)	0.816	25.058	0.860

the Accounting course)	I could not understand what accounting would do in real life (M18)	0.874	
	Accounting does not matter in our daily life (M22)	0.897	
Total			64.382
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			0.859
Bartlett's Test of Sphericity		Chi Square	489.283

3.5.3. Analysis of the attitudes of the operation of accounting courses

Table 6 shows the results of analysis of factors related to the handling of the course which consists of five factors. KMO Measure of Sampling Adequacy was 0.814, Bartlett's Test of Sphericity chi square value was determined as significant at the level of 1554.728 and $p < 0.001$. With these factors, the total variance is 72.883%.

Factor 1, which is called the positive aspects of the classical method, contains six factors and it is seen to be highly reliable with the reliability result of 0.938. This factor explains 20.273% of the total variance. This factor was named as positive aspects of the presentation since Factor 2 contains five factors that explain the advantages of the presentation. It explains 16.405% of the total variance. Factor 3 has been named as applied education and it can be said that it has made a very reliable assessment with 0.779. Factor 4 explains 12.352% of the total variance. With this factor, it is seen that it makes a 0.850 highly reliable assessment. It contains three factors that explain the negative aspects of the presentation and 10.783% of the total variance. Factor 5 consists of three factors and it was determined to be high reliability.

Table 6. Analysis of the Factors Related to the Lectures or Lesson

Factors	Question Statement	Factor Loads	Description of Variance Ratio (%)	Reliability
Factor 1 (Positive aspects of the classical method)	1 Lessons explained with classical methods become more instructive	0.869	20.273	0.938
	Lessons explained with classical methods become more understandable	0.890		
	Lessons explained with classical methods become more easier to follow	0.889		
	It is easy to take notes in the lessons explained with classical methods	0.804		
	Lessons taught with classical methods are more catchy	0.711		
	Active participation is increasing in lessons taught using classical methods.	0.691		
Factor 2 (Positive aspects of the presentation)	2 It is easier to follow the lessons from the slide	0.785	16.405	0.895
	It is easy to take notes in the lessons described with slide	0.784		
	Lessons from the slide are more catchy	0.787		
	It increases active participation	0.817		
	More active participation is enhanced in the lessons described with slide.	0.759		
Factor 3 (Applied training/education)	3 Professional internship practices are essential for a good accounting education	0.872	13.071	0.797
	Conferences and seminars on the subject should be organized for a good accounting education	0.745		
	An analysis-based, intensive training is required for a good accounting education	0.706		
	In order to understand the lesson better, case studies should be included.	0.624		

		In order to better comprehend the course, an emphasis should be placed on the internship / practice.	0.757		
Factor (Negative aspects of the classical method)	4	Lessons invite noise with classical methods	0.772	12.352	0.850
		Classical methods creates thoughtfulness	0.811		
		There is a communication problem with the educator during lectures with the classical methods	0.843		
Factor (Presentation negative aspects)	5	Lessons from the slide invite noise	0.807	10.783	0.812
		Lessons from the slide create thoughtfulness	0.815		
		There is a communication problem with the educator in the lessons described on the slide.	0.781		
Total					72.883
Kaiser-Meyer-Olkin Measure of Sampling Adequacy					0.814
Bartlett's Test of Sphericity					1554.728
					Chi Square

3.5.4. Hypothesis tests

The factor analysis of the Attitudes Related to the Accounting Course, the sub-factors' of gender, class level, educational status, and accounting program usage were examined according to the t test. According to this; Students using accounting programs have a significant difference in terms of love of accounting course (Factor 1) $t_{(100)} = 2.837$ and $p < 0.01$. Compared to other measurement tools of sub-factors, $t_{(100)} p > 0.05$ does not show any significant difference (Table 7). The H4 hypothesis is accepted. The H1, H2 and H3 hypotheses are rejected.

Table 7. The Status of the Attitudes of the Accounting Course Related to Factor Analysis Scores According to the Measurement Tools

Measuring Tools	Accounting Courses attitudes	Groups	N	S	t	Sig
Gender	Factor 1	Male	52	0.992558	1.11	0.269
		Female	50	1.013796		
	Factor 2	Male	52	0.963818	-0.685	0.495
		Female	50	1.043687		
Class	Factor 1	3rd level	56	1.108638	1.11	0.269
		4th level	46	0.845519		
	Factor 2	3rd level	56	1.038364	-0.685	0.495
		4th level	46	0.95717		
Educational Status	Factor 1	High school	91	1.034439	0.562	0.576
		Vocational school	11	0.661573		
	Factor 2	High school	91	1.035995	-0.075	0.94
		Vocational school	11	0.663216		
Accounting Program Usage Status	Factor 1	Yes	60	1.03200565	2.837	0.006**
		No	42	0.86447		
	Factor 2	Yes	60	0.998663	-1.305	0.195
		No	42	0.993474		

****p<0.01 *p<0.05**

Factor 1: Love of accounting course

Factor 2: The function of the accounting course

The sub-factors related to the handling of lectures are; the differences between gender, level, education, and accounting program usage within the groups are examined in Table 8. There is a significant difference in terms of using the accounting program and the positive aspects of the presentation (Factor 2) $t_{(100)} = -1.993$ and $p < 0.05$. Compared to other measurement tools of sub-factors, $t_{(100)} p > 0.05$ does not show any significant difference. The H8 hypothesis is accepted. The H5, H6 and H7 hypotheses are rejected.

Table 8. Analysis of Factors Related to the Course According to the Assessment Measurement Tools

Measuring Tools	Factors	Groups	N	S	t	Sig
Gender	Factor 1	Male	52	1.124319	-0.977	0.331
		Female	50	0.852073		
	Factor 2	Male	52	1.024792	-1.89	0.062
		Female	50	0.947127		
	Factor 3	Male	52	1.106395	-1.43	0.156
		Female	50	0.863634		
	Factor 4	Male	52	1.181994	1.634	0.105
		Female	50	0.743973		
	Factor 5	Male	52	1.061611	0.859	0.392
		Female	50	0.934397		
Grade level	Factor 1	3rd level	56	1.034407	1.365	0.175
		4th level	46	0.946359		
	Factor 2	3rd level	56	0.885651	1.853	0.067
		4th level	46	1.100587		
	Factor 3	3rd level	56	0.99349	-1.433	0.155
		4th level	46	0.996443		
	Factor 4	3rd level	56	1.038826	0.436	0.664
		4th level	46	0.959802		
	Factor 5	3rd level	56	0.761002	-1.661	0.100
		4th level	46	1.21507		
Education status	Factor 1	High school	91	0.963102	-0.809	0.421
		Vocational school	11	1.298586		
	Factors 2	High school	91	0.989043	0.565	0.574
		Vocational school	11	1.124299		
	Factors 3	High school	91	1.014461	-0.285	0.776
		Vocational school	11	0.910837		
	Factors 4	High school	91	0.974757	-1.346	0.181
		Vocational school	11	1.17005		
	Factors 5	High school	91	0.995413	0.932	0.353
		Vocational school	11	1.046596		
Accounting program usage status	Factors 1	Yes	60	1.020479	1.577	0.118
		No	42	0.951338		
	Factors 2	Yes	60	1.092724	-1.993	0.049*
		No	42	0.806852		
	Factors 3	Yes	60	1.1242	0.938	0.351
		No	42	0.789468		
	Factors 4	Yes	60	1.153298	1.01	0.315
		No	42	0.724226		
	Factors 5	Yes	60	1.111471	0.213	0.832
		No	42	0.827388		

**p<0.01 *p<0.05

Factor 1: Positive aspects of the classical method

Factor 2: Positive aspects of the presentation

Factor 3: Applied education

Factor 4: Negative aspects of the classical method

Factor 5: Negative aspects of the presentation

4. RESULTS AND DISCUSSION

The most important purpose of accounting education; is the training of accounting professionals by the requirements of the profession. To increase professional quality, accounting education must keep up with current developments and have professional skills and competence. In this context, the attitudes of the accounting students towards both accounting courses and the operation of accounting courses were determined. Data obtained from 102 students from 3rd and 4th classes training in the accounting department using survey method in Afyon Kocatepe University Bolvadin School of Applied Sciences.

According to the findings obtained from the study. Two sub-factors obtained from the attitudes about accounting course. These; "Accounting lesson love" and "Accounting is the function of the lesson". It explains about 64 % of the total variance and KMO scale validity obtained as 0.859. Among these factors, it determined that there are significant differences between "Accounting course love" and students using accounting programs. Five sub-factors obtained from their attitudes about the operation of the accounting course. These; "Positive aspects of the classical method", "Positive aspects of presentation", "Applied training", "Negative aspects of the classical method" and "Negative aspects of presentation". It explains about 73 % of the total variance and KMO scale validity obtained as 0.814. It determined that there are significant differences between "the positive aspects of presentation" and students using accounting programs. Cronbach Alpha internal consistency coefficients obtained from factor analysis were determined to be between 0.7797 and 0.938.

Students have love and fashion for accounting lessons, but they cannot relate the lessons that are taught to the real world. This situation can be as result of the instructors either do not teach nor explain what the students are supposed to learn which affect their outcomes negatively.

The students participating in the research stated that the positive aspects of the expression affect the accounting course as well as the negative aspects by using both the classical methods and the information technology. This situation shows that both methods have demerits as well as merits. For this reason, it is a requirement to use the presentation technique along with the classical methods while the course is being taught. However, it can be said that these techniques continue monotonously throughout the duration of the lesson or lectures and the student's attention disappear or fade gradually.

In addition, it was determined that all what the students have learned should be into practice by applying it in their internship, conferences and exemplary or applied education. In this case, it shows that applied education will make the learning situation permanent.

There is a significant difference between the students using accounting programs, the love of accounting lesson or lectures and the positive aspects of the presentation. In other words, it can be expressed that students who use accounting program are both individuals who have love for accounting and benefit from information technology. Sugahara and Boland (2010) determined that Japanese students like to learn by the following accounting and Australian students like to learn by practicing. Students' attitudes towards accounting lessons Ertuğrul and Özdemir (2014) "Unnecessary, Boring and Drudgery", "Wish and Desire", "Necessity", "Reluctance" and "Aimless" in five groups, Büyükarıkan and Büyükarıkan (2014), "being willing" and loving", "future anxiety" and "boring and unnecessary" three sub-factors were found. The results obtained from this study, sub-factors of "accounting lesson love" and "accounting lesson function" were obtained. The sub-factors obtained from the research Ertuğrul and Özdemir (2014) and Büyükarıkan and Büyükarıkan (2014) partially supported this situation.

Sugahara and Boland (2006) found that the use of PowerPoint in accounting lessons positively affected the learning outcomes. El Khoury and Mattar (2012) found that the accounting lessons given with classical methods satisfy the students and the use of PowerPoint in the lessons negatively affected their performance. Students using the presentation method have determined that they perceive the accounting course more positively. Büyükarıkan and Büyükarıkan (2014) found four factors in the attitudes of accounting teaching, and stated that the combination of classical and modern methods positively affected the students. Çankaya and Dinç (2009) stated that the teachers who used the presentation technique in their studies considered that the students saw the lessons more positively. Serçemeli et al. (2015) found that students have a positive view of using traditional education and information technology products together in accounting education. Biçer and İlman (2018) stated that activities such as seminars and conferences will affect the success positively in the way the accounting course is being taught. Yelgen and Uyar (2018) found that accounting courses given with classical methods did not satisfy the students and that students expected to receive education in more flexible conditions.

The factors obtained from the research were found to be important in the hands-on training, along with the positive and negative methods of classical and modern methods.

REFERENCES/KAYNAKÇA

- BIÇER, E. B., & ILIMAN, E. (2018). Sağlık yönetimi bölümü öğrencilerinin muhasebe derslerindeki başarılarını etkileyen faktörler hakkında görüşleri (Sivas Cumhuriyet Üniversitesi örneği). *Muhasebe Bilim Dünyası Dergisi*, 20(4), 995-1020.
- BUTLER, J. B., & MAUTZ Jr, R. D. (1996). Multimedia presentations and learning: A laboratory experiment. *Issues in Accounting Education*, 11(2), 259.
- BÜYÜKARIKAN, B., & BÜYÜKARIKAN, U. (2014). Lisans düzeyinde muhasebe eğitimi alan öğrencilerin başarılarını etkileyen faktörlerin analizi. *Mehmet Akif Ersoy Üniversitesi Eğitim Bilimleri Enstitüsü Dergisi*, 3(5), 65-79.
- CENGİZ, S., & TEKİN, B. (2019). Lisans düzeyinde muhasebe eğitimi alan öğrencilerde strese neden olan faktörlerle derse yönelik tutumları arasındaki ilişkinin araştırılması. *Muhasebe ve Finansman Dergisi*(81), 183-212.
- ÇANKAYA, F., & DİNÇ, E. (2009). Powerpoint ve klasik usulde muhasebe eğitimi alan öğrenciler arasındaki farklılıkların tespiti: Karadeniz Teknik Üniversitesinde bir araştırma. *Kocaeli Üniversitesi Sosyal Bilimler Dergisi*(17), 27-52.
- ÇELİK, M., & SERİNKAN, C. (2011). Muhasebe dersine yönelik tutumlarda üniversite öğrencilerinin bireysel ve bölümsel farklılıkları. *Muhasebe Bilim Dünyası Dergisi*, 13(3), 289-321.
- ÇİÇEK, A., & ERKAN, O. (1996). Tarım ekonomisinde araştırma ve örnekleme metotları. In. Tokat: Gaziosmanpaşa Üniversitesi Ziraat Fakültesi Yayınları.
- EL KHOURY, R. M., & MATTAR, D. M. (2012). PowerPoint in accounting classrooms: Constructive or destructive? *International Journal of Business and Social Science*, 3(10), 240-259.
- ERTUĞRUL, İ., & ÖZDEMİR, S. (2014). Muhasebe dersi alan ön lisans ve lisans öğrencilerinin derse yönelik tutumlarının tespiti: Ege bölgesinde bir uygulama. *Niğde Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 7(1), 204-214.
- FIDAN, M. E., ASLAN, Ü., & SUBASI, S. (2015). Muhasebe Derslerinde Teknoloji Kullanımı İle İlgili Öğrenci Görüşleri/The Opinion of Undergraduate Students on Technology Used in Accounting Classes. *Journal of Accounting, Finance and Auditing Studies*, 1(2), 34-61.
- GÜNEŞ, T., & ARIKAN, R. (1988). *Tarım ekonomisi istatistiği*. Ankara: Ankara Üniversitesi Ziraat Fakültesi.
- KARASIOĞLU, F., & DUMAN, H. (2011). Meslek yüksekokullarında muhasebe eğitimi ve kalitesi üzerine bir not. *Gaziantep Üniversitesi Sosyal Bilimler Dergisi*, 10(1), 165-180.
- KAYA, Y. (2019). Lisans düzeyinde verilen muhasebe eğitiminin uluslararası muhasebe eğitim standartlarını karşılama düzeyine yönelik bir araştırma. *Muhasebe Bilim Dünyası Dergisi*, 21(2), 482-507.
- KÖSE, Y., & ACAR, E. (2017). Muhasebe eğitiminde modern yaklaşımlar: ters yüz edilmiş sınıflar ve öğrencilerin yaklaşımı. *Uluslararası Yönetim İktisat ve İşletme Dergisi*, 13(13), 1049-1065.
- KURNAZ, E. (2019). Muhasebe eğitimi alan lisans öğrencilerinin öğrenme yaklaşımları üzerine bir araştırma. *Muhasebe ve Vergi Uygulamaları Dergisi*, 12(2), 237-254.
- MOHAMED, E. K., & LASHINE, S. H. (2003). Accounting knowledge and skills and the challenges of a global business environment. *Managerial finance*, 29(7), 3-16.

- OZKAN, A., OZDEVECIOGLU, M., KAYA, Y., & KOÇ, F. Ö. (2015). Effects of mental workloads on depression–anger symptoms and interpersonal sensitivities of accounting professionals. *Revista de Contabilidad*, 18(2), 194-199.
- ÖZBEK, Y. (2015). Farklı Eğitim Programlarındaki Öğrencilerin Genel Muhasebe Dersine İlişkin Algıları. *Eğitim ve Öğretim Araştırmaları Dergisi*, 4(2), 24-34.
- ÖZTÜRK, M. S., & ERDOĞAN, M. (2017). Batı Akdeniz Bölgesinde yer alan üniversitelerdeki muhasebe eğitime yönelik bir araştırma. *Mehmet akif ersoy üniversitesi sosyal bilimler enstitüsü dergisi*, 9(21), 162-174.
- ÖZTÜRK, S., & KUTLU, H. A. (2017). Muhasebe eğitiminde teknoloji kullanılmasına öğrencilerin bakışı: Kafkas Üniversitesi'nde bir araştırma. *Muhasebe Bilim Dünyası Dergisi*, 19(3), 781-799.
- SERÇEMELI, M., KURNAZ, E., & Özcan, M. (2015). Y kuşağı öğrencilerinin muhasebe eğitime bakışı: Atatürk Üniversitesi İİBF'de bir araştırma. *Suleyman Demirel University Journal of Faculty of Economics & Administrative Sciences*, 20(1), 261-2796.
- SUGAHARA, S., & BOLAND, G. (2006). The effectiveness of PowerPoint presentations in the accounting classroom. *Accounting Education: an international journal*, 15(4), 391-403.
- SUGAHARA, S., & BOLAND, G. (2010). The role of cultural factors in the learning style preferences of accounting students: A comparative study between Japan and Australia. *Accounting Education: an international journal*, 19(3), 235-255.
- ŞENDURUR, U. (2020). Mesleki ve Teknik Anadolu Liselerinde Muhasebe Eğitimi, Muhasebe Eğitiminden Beklentiler ve Karşılaşılan Sorunlar: Ağrı ve Erzurum İllerinde Bir Araştırma. *Muhasebe ve Finansman Dergisi*(86), 97-110.
- TEKŞEN, Ö., & TUĞAY, O. (2014). Muhasebe meslek mensuplarının sorunları: Burdur ilinde bir araştırma. *Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 19(1), 223-232.
- UZAY, Ş. (2005). Muhasebe Meslek Stajyerlerinin Sorunları ve Beklentileri: Bir Araştırma. *Muhasebe ve Finansman Dergisi*(25), 70-78.
- YELGEN, E., & UYAR, S. (2018). Muhasebe eğitimi ve y kuşağı. *Muhasebe ve Vergi Uygulamaları Dergisi, Special Issue of the 10th Year*, 148-168.

GENİŞLETİLMİŞ ÖZET

Amaç

Muhasebe meslek mensupları kendini ifade edebilen, iletişim becerisi yüksek, teknolojik gelişmeleri takip eden ve kaliteli bireylerin sektöre kazanmasında önemli rol oynamaktadır. Bu yüzden muhasebe eğitiminde hem muhasebe bilgisi yüksek hem de küresel çağda rekabet edebilen öğrencilerin yetişmesi gereklidir. Bu bağlamda muhasebe eğitimi alan öğrencilerin muhasebe derslerine olan ilgileri ve bu derslerin işleyiş biçimleri çalışmanın çıkış noktasıdır.

Çalışmanın amacı lisans düzeyinde muhasebe eğitimi alan öğrencilerin muhasebe dersine ve muhasebe dersinin işleyişine olan tutumlarının incelenmesidir. Muhasebe dersini yoğun olarak almış ve mezun olma durumu yakın olan 2017-2018 eğitim-öğretim bahar döneminde ders kaydı yaptıran 3 ve 4. sınıf muhasebe bölümü öğrencileri araştırma kapsamında yer almıştır. Çalışmada tutumların analizi için faktör analizi yapılmış ve alt faktörler elde edilmiştir. Alt faktörler ile demografik özellikler arasında (Cinsiyet, sınıf, eğitim durumu ve muhasebe programı kullanma durumu) anlamlı farklılıklar olup olmadığı t testi kullanılarak tespit edilmiştir.

Tasarım ve Yöntem

Çalışmada kullanılan anket soruları Çankaya ve Dinç (2009), Ertuğrul ve Özdemir (2014) ile Büyükarıkan ve Büyükarıkan (2014) çalışmalarından yararlanılarak oluşturulmuştur.

Ankette, demografik özellikler, muhasebe dersleri ve ders işleyişiyle ilgili tutumları içeren sorulardan oluşmaktadır. Anketteki veriler 5'li Likert ölçeği, çoktan seçmeli ve açık uçlu sorular kullanılarak elde edilmiştir. Afyon Kocatepe Üniversitesi Bolvadin Uygulamalı Bilimler Yüksekokulu muhasebe bölümü öğrencilerinden gayeli örnekleme göre seçilen 3 ve 4. sınıf öğrencileri, anket yapılacak öğrenci sayısı ise basit tesadüfi örnekleme metoduna göre elde edilmiştir. Ankete 102 öğrenci gönüllülük esasına göre katılmıştır.

Çalışmadan elde edilen veriler kategorize edilerek incelenmiştir. İlk aşamada; cinsiyet, sınıf düzeyi, eğitim durumu ve muhasebe programlarını kullanma durumları gibi demografik özelliklere frekans analizi yapılmıştır. İkinci ve üçüncü aşamada ise; muhasebe dersine ilişkin tutumlar ve derslerin işleniş biçimleriyle ilgili faktörlerin analizine yer verilmiştir. Faktör analizinde; Kaiser-Meyer-Olkin (KMO) ve Bartlett ölçümü kullanılarak gerekli işlemler yapılmıştır. Bu çalışmada da faktör yüklerinin belirlenmesinde, 0,50'den büyük değerler ele alınmıştır. Ayrıca muhasebe dersine ilişkin tutumlar ve derslerin işleniş biçiminden elde edilen faktörler Cronbach Alfa iç tutarlılık kat sayıları hesaplanmıştır.

Çalışmada sekiz adet hipotez belirlenmiştir. Bu hipotezler t testi ile analiz edilmiştir. Bağımsız Örnekler t testi, ilişkili popülasyon araçlarının önemli ölçüde farklı olduğuna dair istatistiksel kanıt olup olmadığını belirlemek için iki bağımsız grubun araçlarını karşılaştırmaktadır. Bağımsız örnekler t testi parametrik bir testtir. Muhasebe dersi ve ders işleniş biçimiyle ilgili tutumların faktör analizi alt faktörleri cinsiyet, sınıf düzeyi, eğitim durumu ve muhasebe programı kullanma durumları t testine göre incelenmiştir.

Bulgular

Ankete katılan öğrencilerin % 49,00'ü kız, % 51,00'ü erkek ve % 54,90'ü üçüncü sınıf, % 45,10'u dördüncü sınıftır. Öğrencilerin % 89,20'si lise ve % 10,80'i ön lisans mezunudur. Ankete katılan öğrencilerin hepsi genel muhasebe, ticari belgeler ve şirketler muhasebesi derslerini almışlardır. Öğrencilerin % 58,8'i muhasebe programı kullandıklarını belirtmişlerdir.

Muhasebe dersi ile ilgili tutumların analizi sonucuna göre; "Muhasebe dersi sevgisi" ve "Muhasebe dersinin işlevi" olmak üzere iki faktör bulunmuştur. Muhasebe dersi sevgisi alt faktörü yedi etmeni barındırmaktadır. Muhasebe dersinin işlevi alt faktörü ise üç etmeni içermektedir. Alt faktörlerin Cronbach Alfa iç tutarlılık katsayısı 0,860 ile 0,877 arasındadır. Ölçek yüksek güvenilirliktir. KMO ölçek geçerlilik değeri 0,869 olarak bulunmuştur. Toplam varyansın % 64,382'si açıklanmaktadır. Alt faktörler t testi sonuçlarına göre; "Muhasebe dersi sevgisi" ile muhasebe programları kullanan öğrenciler arasında anlamlı farklılıkların olduğu belirlenmiştir. Cinsiyet, Sınıf düzeyi ve eğitim durumu ile muhasebe derslerine yönelik tutumlar arasında önemli bir fark bulunmamıştır.

Muhasebe derslerin işlenişi ile ilgili tutumların analizinde beş alt faktör bulunmuştur. Bu faktörler “klasik yöntemin olumlu yönleri”, “sunumun olumlu yönleri”, “uygulamalı eğitim/öğretim”, “klasik yöntemin olumsuz yönleri” ve “sunumun olumlu yönleri” olarak adlandırılmıştır. Klasik yöntemin olumlu yönleri alt faktörü altı, sunumun olumlu yönleri ve uygulamalı eğitim/öğretim beş, klasik yöntemin olumsuz yönleri ve sunumun olumlu yönleri üç etmeni içerisinde barındırmaktadır. Alt faktörlerin Cronbach Alfa iç tutarlılık katsayısı 0,797 ile 0,938 arasındadır. KMO ölçek geçerlilik değeri 0,814 olarak bulunmuştur. Toplam varyansın % 72,883’ü açıklanmaktadır. Muhasebe programı kullanma durumu ile alt faktörlerden “sunumun pozitif yönleri” açısından anlamlı farklılıklar olduğu ifade edilebilir. Cinsiyet, Sınıf düzeyi ve eğitim durumu ile muhasebe derslerine yönelik tutumlar arasında önemli bir fark tespit edilmemiştir.

Öneriler (Teorik, Uygulama ve Sosyal)

Öğrenciler muhasebe dersini sevmekte ancak derste anlatılanların gerçek dünyada ne işe yaradığını bilmemektedirler. Bu durum öğretim elemanlarının dönem başı dersinde öğrencilerin bu dersten ne öğreneceklerini, faydalarını ve çıktılarını anlatmadıkları şeklinde ifade edilebilir. Araştırmaya katılan öğrenciler hem klasik yöntemleri hem de bilişim teknolojinin yararlarından faydalanarak sunum tekniği ile anlatımın pozitif yönlerinin muhasebe dersini etkilediğini değerlendirdiği gibi negatif yönlerinin olduğunu da belirtmişlerdir. Bu durum her iki yöntemde faydalarının olduğu kadar zararının da olduğunu göstermektedir. Bu yüzden ders işlenirken klasik yöntemlerle beraber sunum tekniğinin de kullanılması bir gerekliliktir.

Muhasebe dersi işleyiş tekniklerinden sadece klasik yöntemlerin kullanımının ders süresi boyunca monoton bir şekilde devam etmesi, öğrencilerin dikkat sürelerini ve öğrenme etkisini olumsuz etkileyebileceği söylenebilir. Ayrıca öğrenciler öğrendikleri derslerin staj, konferans gibi uygulamalı ve örnek almalı eğitimle daha iyi olacaklarını belirtmişlerdir. Bu durum, uygulamalı eğitimin öğrenmeyi kalıcı hale getireceğini göstermektedir. Muhasebe programları kullanan öğrenciler ile muhasebe dersi sevgisi ile sunumun pozitif yönleri arasında anlamlı farklılık bulunmaktadır. Yani muhasebe programı kullanan öğrencilerin hem muhasebe dersini sevdikleri hem de bilişim teknolojisinden faydalanan bireyler olduğu ifade edilebilir.

Özgün Değer

Çağımızın gereklerine uygun kalitede muhasebe meslek mensuplarının yetiştirilmesi için muhasebe eğitimin kalitesinde de iyileştirme ve geliştirme yapılması bir gerekliliktir. Bu bağlamda lisans düzeyinde muhasebe bölümü öğrencileri araştırma kapsamında yer almıştır. Araştırmada yoğun olarak muhasebe dersini alan ve mezuniyete yakın olan öğrencilerin muhasebe derslerine yönelik tutumları ve bu derslerin işleyişi incelenmiştir. Yapılan literatür araştırmasına göre ulusal literatürde sadece 3 ve 4. sınıf muhasebe öğrencileri ile ilgili herhangi bir çalışma yapılmamıştır. Bu durum çalışmanın özgün değerini oluşturmaktadır.