

# COMPARISON OF THE ACADEMIC PERSPECTIVES OF ACCOUNTING FACULTY MEMBERS IN UNIVERSITIES OF TURKEY AND AROUND THE WORLD<sup>1 2</sup>



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## ABSTRACT

The main objective of this study is to examine the profiles of accounting faculty members in the top 100 universities of the world which are ranked and published in the business management program by Quacquarelli Symonds QS organization, in terms of variables such as gender, title (rank), number of publications and citations; and to compare them with the profiles of accounting faculty members in Turkey. In order to make this comparison, universities in Turkey were divided into 4 groups: the oldest universities in Turkey, the best universities, foundation universities and newly established universities, and 10 universities were selected from each group. Thus, the closest and furthest groups to the faculty member profile in the best universities in the world would be identified and the general profile of the faculty members in Turkey would be revealed. One result to the study reveals that the average number of accounting faculty members in the best universities around the world and the number of academic studies and citations of these academicians constitute a larger number compared to Turkey.

**Keywords:** *World's best universities, universities in Turkey, education of accounting, faculty member profile.*

**Jel codes:** *123, M40, M41*

**Scope:** *Accounting*

**Type:** *Research*

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<sup>1</sup> This study was derived from the doctoral thesis titled "Analysis of Accounting Education in The World's Leading Universities and Comparing With Turkish Universities.

<sup>2</sup> Compliance with the ethical rules of the relevant study has been declared.

# DÜNYA VE TÜRKİYE ÜNİVERSİTELERİNDEKİ MUHASEBE ÖĞRETİM ÜYELERİNİN AKADEMİK PERSPEKTİFLERİNİN KARŞILAŞTIRILMASI



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**ÖZ** Bu çalışmanın temel amacı Quacquarelli Symonds QS kuruluşu tarafından yayımlanan, işletme yönetimi programında dünyanın en iyi üniversite sıralamasında yer alan ilk 100 üniversitedeki muhasebe öğretim üyelerinin profillerini cinsiyet, unvan, makale ve atıf sayısı gibi değişkenler açısından incelemek ve Türkiye’deki muhasebe öğretim üyelerinin profilleriyle karşılaştırmaktır. Bu karşılaştırmanın yapılabilmesi için Türkiye’deki üniversiteler Türkiye’nin en eski üniversiteleri, en iyi üniversiteleri, vakıf üniversiteleri ve yeni kurulan üniversiteleri olmak üzere 4 gruba ayrılarak her grup için 10 üniversite seçilmiştir. Böylece dünyanın en iyi üniversitelerindeki öğretim üye profiline en yakın ve en uzak gruplar tespit edilerek, Türkiye’deki genel öğretim üyesi profili ortaya konulacaktır. Dünyanın en iyi üniversitelerindeki ortalama muhasebe öğretim üyesi sayısının ve bu akademisyenlerin akademik çalışmalarının ve atıf sayılarının, Türkiye’ye kıyasla fazla oluşu çalışmanın sonuçlarındandır.

**Anahtar Kelimeler:** Dünyanın en iyi üniversiteleri, Türkiye üniversiteleri, muhasebe eğitimi, öğretim üyesi profili.

**JEL Kodu:** 123, M40, M41

**Alan:** Muhasebe

**Türü:** Araştırma

## 1. INTRODUCTION

Education is the process that is underwent by educators to create the desired outcome. Education of accounting is providing the student all the knowledge, skills and attitudes required for the accounting profession. Education of accounting is a process that succeeds not only by giving the students accounting knowledge, but also by helping them learn and implement rules and methods related to the use of this knowledge (Demirkan, 2001, p. 54). Education of Accounting can also be defined as a process that addresses theory and practice as a whole and teaches students how to use accounting knowledge.

Providing a good education of accounting does not mean equipping students with just theoretical knowledge. In addition to theoretical knowledge, students are also required to have skills of problem solving, using time effectively, communicating and being able to work as a team (Fidan, 2012, p. 4282). In order to talk about an effective education of accounting, students' ability to use the theoretical knowledge must also be improved. In postgraduate education, compared to undergraduate studies, students are given the methods and skills to conduct more comprehensive scientific research, solve complex problems, specialize in professional fields, produce information and synthesize. These skills are taught by accounting professionals who are experts in their field. For this reason, the academic performance of faculty members is one of the most important criteria that determines the quality of education of accounting. These criteria affect many factors, especially student preferences.

Education of accounting is expected to be of equal quality all over the world. However, the real world is different than what is expected. It is thought that the level of development of countries and whether they speak English is effective in creating these differences. According to Hiramatsu (2018), some of the accounting courses in higher education should be taught in English. Because English is the common language for communication in the current globalized society. English proficiency and the lack of it pose a serious obstacle for the education of accounting.

Universities need to act strategically on physical facilities, technical infrastructure and professional development to incorporate the best students and provide them with an effective learning environment. Higher education institutions that achieve this have a significant competitive advantage (Dede, 2015, p. 15). In this regard, the brand perception of the preferred university, the international visibility and prestige of the preferred department are important.

Academic performance is the ability to produce solutions to local, national and global problems through national and international publications,

projects, researches, symposiums, congresses, seminars and similar scientific meetings and other academic activities. The quality of the academic staff and the way the management system works affects academic performance (Erarслан, 2015, p. 41).

The main criteria in the success ranking of companies such as QS, SCIMAGO, LEIDEN and TIMES, which make university success rankings, are criteria such as the number of articles by faculty members, the number of citations, and the h index. In this respect, as the academic performance of universities increases, their chances of rising to the top of the world rankings also increase. Universities rising higher up in the world rankings will undoubtedly affect student preferences, increasing their international recognition and contribute to the creation of a brand image.

In this study, which focuses on the profiles of accounting faculty members in the best universities of Turkey and the World, the best universities, oldest universities, newly established universities and foundation universities in Turkey are covered under these four categories, and the profiles of accounting faculty members in these universities and the profiles of accounting faculty members in the top 100 universities ranked by QS in the field of business were compared in terms of gender, title, number of publications and citations variables. Statistical analysis of the obtained data was performed with frequency distributions, independent t test, correlation, kruskal-wallis and man whitney u test under SPSS 22 software.

## **2. LITERATURE REVIEW**

According to Yamaç (2009) while calculating the number of publications used in the rankings, the publications registered with the (ISI) Institute for Scientific Information database are selected. The publications originating from the USA and England and their languages are taken into consideration, and since publications in other languages are not included in the list, other countries where English is not used are pushed into the background from the very beginning.

According to Al and Soydal,(2014) when evaluating scientific studies or giving incentives to researchers in various ways, it is necessary to go beyond making quantitative evaluations. The existing rules should be changed as soon as possible in order for the scientists in the academy to make quality publications. The first step to be taken for this is to abandon the evaluation system, which looks at where academics write and how many times they write, rather than what they write.

According to Erarслан (2015) universities have international visibility with their performance ranking systems. Universities can develop strategies that will create brand value by using these systems. A significant proportion of the

criteria used in the ranking systems are related to the number of publication performances and impact values of universities. Universities can become visible in the international arena as a higher education institution with a high education quality by making the necessary arrangements regarding the evaluation criteria, and can increase their brand value by being at the top of the rankings

According to Oncel (2017), there should be a common definition on the generally accepted success criteria in the preparation of university success rankings on a global scale. In determining the "best" expression in the academic community where English is dominant, the contribution of not only citations but also the development of the human life index of universities should not be overlooked.

Ultay and Ultay (2018) investigated the effect of academic incentive allowance on scientific activities in their studies. Some academicians prefer paid journals because of the long publication time of the journals. The presence of academicians giving mutual references and the uncontrolled increase in participation in international symposiums/congresses with more than one paper were considered as negative aspects of academic incentives.

### **3. RESEARCH DATA**

#### **3.1. Purpose of Research**

The main purpose of this study is to examine the profiles of accounting faculty members from 100 universities ranked in the top university rankings in the 2018-2019 business management program by Quacquarelli Symonds (QS) in terms of variables such as gender, title, number of publications and citations and compare the results with accounting faculty members of Turkey universities under four categories we have established, including the best, oldest, foundation and recently established universities in Turkey.

#### **3.2. The Universe and the Sample of Research**

There are a total of 203 universities in Turkey, including 130 state and 73 foundation (private) universities (<https://yokatlas.yok.gov.tr/>). Business education is provided in 147 of these universities. The universe of the study consists of 147 universities from Turkey and 500 universities from around the World which were ranked as the best universities in the world in the field of business by Quacquarelli Symonds Corporation. The sample of the study consists of 40 universities in Turkey which were examined under four categories and 100 universities from around the World which were ranked as the best.

#### **3.3. Method Of Research**

In this study, the maximum purpose-based variation sampling method, which is one of the qualitative research methods, was used. Information about faculty members have been collected via their google scholar academic profiles.

Information about faculty members who do not have a Google scholar academic profiles have been obtained from websites such as their personal web pages, web of science, sobiad, citation scanning engine, etc. Analysis were carried out under SPSS 22 software for averages, independent t test correlation, kruscal wallis and man whitney u test.

### 3.4. Hypotheses of the Research

H1: There is a statistically significant difference between the number of accounting faculty members at the World's leading universities and the number of accounting faculty member in Turkey universities.

H2: There is a statistically significant difference between the number of publications by accounting faculty members of the World's leading universities and the number of publications by the accounting faculty members of Turkey universities.

H3: There is a statistically significant difference between the number of citations to the accounting faculty members of the World's leading universities and the number of citations to the accounting faculty members of Turkey universities.

**Table 1.** Universities Mentioned in Research

World's Best Universities	
Harvard University	Carnegie Mellon University
Insead Business School	City University of London
London Business School	Cornell University
Massachusetts Institute of Technology (MIT)	Cranfield University
Stanford University	Emlyon Business School
Pennsylvania University	ESCP Business School
Bocconi University	Georgia Institute of Technology
Cambridge University	IMD (International Institute for Management Development)
HEC Paris School of Management	IIM Indian Institute of Management Ahmedabad
London School of Economics and Political Science (LSE)	IIMB Indian Institute of Management Bangalore
Oxford University	KAIST Korea Science and Technology University
California University (Berkeley)	Ku Leuven University
National University of Singapore	Lancaster University
Northwestern University	McGill University
Copenhagen Business School	Michigan State University
Hong Kong University of Science and Technology	National Taiwan University (NTU)
Rotterdam Erasmus University	Oxford Brookes University

Columbia University	Pennsylvania State University
Yale University	Stockholm School of Economics
New York University (NYU)	Sungkyunkwan University
Chicago University	Technical University of Munich
Warwick University	Texas A&M University
Nanyang Technological University	Hong Kong Chinese University
Melbourne University	Hong Kong Polytechnic University
Michigan University	Auckland University
Los Angeles California University (UCLA)	Queensland University
Navarra University	Tilburg University
Manchester University	Los Andes University
ESSEC Business School	Sao Paulo University
IE University	Manheim University
ST Gallen University	Montreal University
UNSW Sydney University	PSL University
Tsinghua University	Malaya University
Peking University	Amsterdam University
Vienna University of Economics and Business (WU)	Bath University
Seoul National University	Leeds University
Singapore Management University	University of Southern California
British Columbia University	Strathclyde University
Sydney University	Austin Texas University
Hong Kong University	Waseda University
Toronto University	Western University
Monash University	Yonsei University
Şanghai Jiao Tong University	Arizona State University
Duke University	Athens University of Economics and Business
Hong Kong City University	Norwegian Business School
Kore University	Cardiff University
Aalto University	Dartmouth College
Aston University	Durham University
Australian National University	EDHEC Business School
Boston University	Hanyang University
<b>Turkey's Best Universities</b>	
Hacettepe University	Gebze Technical University
Middle East Technical University	Ataturk University
Koç University	Erciyes University
Bilkent University	Dokuz Eylul University
Aegean University	Selçuk University
<b>Turkey's Oldest Universities</b>	
Istanbul University	Marmara University
Galatasaray University	Yildiz Technical University
Istanbul Technical University	Gazi University – (Hacı Bayram Veli University)

Ankara University	Karadeniz Technical University
Bogazici University	Anatolian University
<b>Turkey's Foundation Universities</b>	
Baskent University	Izmir University of Economics
Cankaya University	Hasan Kalyoncu University
Yeditepe University	Eurasia University
Atılım University	Karatay University
Ozyegin University	Toros University
<b>Turkey's Newly Established Universities</b>	
Izmir Democracy University	Bartın University
Bandırma On Yedi Eylül University	Gümüşhane University
Adana Alparslan Türkeş Science and Technology University	Yalova University
Istanbul Gelişim University	Osmaniye Korkut Ata University
İzmir Katip Celebi University	Nevşehir Hacı Bektaş Veli University

**References:** <https://www.topuniversities.com/>, <https://www.cnnturk.com/>

The world's best university ranking consists of universities ranked by QS organization as the best universities in the field of business management. The best university category was created by considering the ranking created by URAP research laboratory. The oldest university and the newly established university category were created by examining the history of the universities on their official websites. Among the oldest universities, there are also universities that are ranked as the most successful ones. Istanbul University, Istanbul Technical University, Ankara University, Bogazici University and Gazi University are among the best universities. However, they are considered in this category as they constitute our oldest universities in terms of establishment date. The category of foundation universities was created by taking into account the geographical distribution of universities and taking care not to include a single region.

#### 4. FINDINGS OF THE RESEARCH

**Table 2.** The Average Date of Establishment of the Universities

	N	Minimum	Maximum	Average
World Universities	100	10	924	149,24
Turkey Universities	40	4	567	78,84

The table above shows the average date of establishment (ie. their ages) of the World's leading universities and universities in Turkey. It can be seen that



the World's leading universities have an average history of 149 years. Turkey universities however have an average age of 78.

**Table 3.** Distribution of Faculty Members in Universities by Gender

	Gender	N	Number	Average	Standard Deviation
World Universities	Female	100	207	2,07	1,713
	Male	100	643	6,43	3,016
Turkey's Best Universities	Female	10	14	1,40	1,776
	Male	10	30	3,00	2,749
Turkey's Oldest Universities	Female	10	38	3,80	4,826
	Male	10	54	5,40	3,950
Foundation Universities of Turkey	Female	10	8	,80	,632
	Male	10	16	1,60	,949
Turkey's Newly Established Universities	Female	10	6	,60	,699
	Male	10	22	2,20	1,398

The table above shows the distribution of faculty members by gender. While the average number of faculty members in the accounting departments at the world's leading universities is 8,50, the average number of faculty members in Turkey universities is 4,70. While the average number of male faculty members in the world's leading universities is 6,43 and the number of female faculty members is 2,07, in Turkey, this average is 3,08 for male faculty members and 1,65 for female faculty members. These averages show that the number of faculty members in the accounting departments of the World's leading universities is quite higher compared to Turkey. Turkey universities, which have the closest accounting faculty members to the number of accounting faculty members in the World's leading universities, are the universities covered in the oldest university category.

**Table 4.** Distribution of Faculty Members in Universities by Gender and Title

	Gender	Number	Average	Standard Deviation
World Universities	Professor Female	64	,64	,859
	Professor Male	330	3,30	2,096
Turkey's Best Universities	Professor Female	4	,40	,966
	Professor Male	21	2,10	2,424
Turkey's Oldest Universities	Professor Female	20	2,00	2,404
	Professor Male	28	2,80	2,741

Turkey's Foundation Universities	Professor Female	1	,10	,316
	Professor Male	7	,70	,675
Turkey's Newly Established Universities	Professor Female	1	,10	,316
	Professor Male	6	,60	,516
World Universities	Associate Professor Female	74	,74	1,041
	Associate Professor Male	183	1,83	1,553
Turkey's Best Universities	Associate Professor Female	2	,20	,422
	Associate Professor Male	4	,40	,516
Turkey's Oldest Universities	Associate Professor Female	13	1,30	2,263
	Associate Professor Male	14	1,40	1,059
Turkey's Foundation Universities	Associate Professor Female	2	,20	,422
	Associate Professor Male	3	,30	,483
Turkey's Newly Established Universities	Associate Professor Female	1	,10	,316
	Associate Professor Male	8	,80	,789
World Universities	Assistant Professor Female	44	,44	,796
	Assistant Professor Male	108	1,08	1,264
Turkey's Best Universities	Assistant Professor Female	6	,60	,966
	Assistant Professor Male	4	,40	,699
Turkey's Oldest Universities	Assistant Professor Female	4	,40	,699
	Assistant Professor Male	8	,80	1,033
Turkey's Foundation Universities	Assistant Professor Female	2	,20	,422
	Assistant Professor Male	6	,60	,699
Turkey's Newly Established Universities	Assistant Professor Female	4	,40	,676
	Assistant Professor Male	8	,80	,852
World Universities	Lecturer Female	23	,23	,721
	Lecturer Male	24	,24	,937
Turkey's Best Universities	Lecturer Female	2	,20	,422
	Lecturer Male	1	,10	,316
Turkey's Oldest Universities	Lecturer Female	1	,10	,316
	Lecturer Male	4	,40	,516
Turkey's Foundation Universities	Lecturer Female	2	,20	,632
	Lecturer Male	1	,10	,316

The table above shows the distribution of faculty members by gender and title. While it was seen that faculty members in the world's leading universities

have the most professor titles with an average of 3,94, it was also seen that in Turkey, the most faculty members have professor titles, but this rate was 2,20 on average in Turkey. It was seen that the average number of professors in the category of Turkey's oldest universities is 4,80, which is more than the number of professors in the world universities. The most important factor that increases this average is that the number of female professors in this category is higher than the World universities.

**Table 5.** Distribution of Faculty Members in Universities by their Publications in Year 2018

	Publication	Number	Average	Standard Deviation
World Universities	Publications In 2018	1.730	17,30	13,447
	PFM Publication	205,12	2,05	3,016
Turkey's Best Universities	Publications In 2018	97	9,70	6,977
	PFM Publication	32,83	3,28	3,673
Turkey's Oldest Universities	Publications In 2018	106	10,60	9,276
	PFM Publication	13,98	1,39	1,287
Foundation Universities of Turkey	Publications In 2018	38	3,80	1,932
	PFM Publication	19,08	1,90	1,142
Turkey's Newly Established Universities	Publications In 2018	60	6,00	2,789
	PFM Publication	22,43	2,24	,803

The table above shows the average number of publications by faculty members in 2018. The average number of publications in the World's leading universities is 17,30 and the number of publications per faculty member (PFM) is 2,05. In Turkey universities, the average number of publications is 7,53 and the number of publications per faculty member is 2,20. Although the average number of publications in the world's leading universities is higher than in Turkey, Turkey universities are ahead in the number of articles per faculty member. The number of publications per faculty member in the category of the best universities in Turkey is higher than the World universities with 3,28.

**Table 6.** Distribution of Faculty Members in Universities by the Number of Citations in Year 2018

	Citation	Number	Average	Standard Deviation
World Universities	Number Of Citations In 2018	187.642	1.876,42	2.684,
	PFM Citation	19.060	190,60	220,17
Turkey's Best Universities	Number Of Citations In 2018	1.216	121,60	113,35
	PFM Citation	488,19	48,81	98,53
Turkey's Oldest Universities	Number Of Citations In 2018	2.805	280,50	210,2
	PFM Citation	308,87	30,88	14,49
Foundation Universities of Turkey	Number Of Citations In 2018	443	44,30	39,26
	PFM Citation	182,17	18,21	13,93
Turkey's Newly Established Universities	Number Of Citations In 2018	628	62,80	58,28
	PFM Citation	194,92	19,49	10,21

The table above shows the average number of citations to faculty members in 2018. The average number of citations in the World's leading universities is 1.876.42 and the number of citations per faculty member is 190,60. In Turkey universities, the average number of citations is 127,30 and the number of citations per faculty member is 29,35. The citation averages of faculty members at the World's leading universities are considerably higher than those of Turkey universities. The nearest average number of citations to the world's leading universities belongs to the oldest universities with 280,50, while the number of citations per faculty member belongs to the best universities with an average of 48,81.

**Table 7.** Relationship Between the Number of Accounting Faculty Members in Universities

		N	Average	Standard Deviation	F	Sig.	T
Accounting Faculty Member	World	100	8,50	3,749	0,03	,000	4,838
	Turkey	40	4,70	5,105			4,247

Since the Asym Sig value (p) is  $< 0,05$ , the 1st hypothesis of the study was accepted. A statistically significant difference was detected between the number of accounting faculty members at the world's leading universities and the number of accounting faculty member in Turkey universities. ( $P=0,00$ ,  $P<0,05$ ) The average number of faculty members at the World's leading universities are considerably higher than those of Turkish universities.

**Table 8.** Relationship Between the Number of Citations Per Faculty Member in Universities

	Types	N	Average	Standard Deviation	F	Sig.	T
Citation Per Faculty Member	World	100	190,60	220,17	18,550	,000	4,575
	Turkey	40	29,35	50,12			6,891

Since the Asym Sig value (p) is  $< 0,05$ , a statistically significant difference was found between the average citations per faculty member between the World universities and the Turkey ones. ( $P=0,000$ ,  $P<0,05$ ) The average number of citation per faculty member at the World's leading universities are 6 times higher than those of Turkey universities.

**Table 9.** The Relationship Between the Establishment Dates of the World's Leading Universities and Their Number of Publications

		ÖÜB Publication	Total Publications
Date Of Establishment of World Universities	Pearson Correlation	0,097	0,074
	P	0,337	0,467
	N	100	100

There was no correlation between the year of establishment of the World's leading universities and the number of publications per faculty member and the total number of publications.

**Table 10.** The Relationship Between the Number of Faculty Members in World's Leading Universities and Their Number of Publications

		PFM Publication	Total Publications
Total Number Of Faculty Members In World Universities	Pearson Correlation	-0,021	,645
	P	0,837	0,000
	N	100	100

A positively significant correlation was found between the total number of faculty members at the World's leading universities and their total number of publications. As the total number of faculty members increases in the world's leading universities, the total number of publications also increases.

**Table 11.** The Relationship between the Number of Courses by Per Faculty Members in World's Leading Universities and their Number of Publications

		PFM Publication	Total Publications
The Number Of Courses Per Faculty Members In World's Leading Universities	Pearson Correlation	0,015	-,385
	P	0,882	0,000
	N	100	100

There was no correlation between the number of courses per faculty member for the World's leading universities and the number of publications per faculty member. However, a statistically significant negative correlation was found between the number of courses per faculty member and the total number of publications. As the total number of courses per faculty members in the World's leading universities increases, the total number of publications decreases.

**Table 12.** The Relationship between the Establishment Dates of Turkey Universities and their Number of Publications

		PFM Publication	Total Publications
Date of Establishment of Turkey Universities	Pearson Correlation	-0,14	,392
	P	0,389	0,012
	N	40	40

A positively significant correlation was found between the ages of Turkish universities and their total number of publications. As the age of universities increases, so does the total number of publications. The total number of publications and citations by the oldest universities in Turkey is higher than our universities in the other category. We can say that this affects the test result.

**Table 13.** The Relationship between the Number of Faculty Members in Turkey Universities and Their Number of Publications

		PFM Publication	Total Publications
Total Number of Faculty Members in Turkey Universities	Pearson Correlation	-0,272	,730
	P	0,089	0,000
	N	40	40

A positively significant correlation was found between the total number of faculty members at remove the Turkey universities and their total number of publications. As the total number of faculty members increases, the total number of publications also increases.

**Table 14.** The Relationship between the Number of Courses by Per Faculty Members in Turkey Universities and Their Number of Publications

		PFM Publication	Total Publications
The Number of Courses By Per Faculty Members in Turkey Universities	Pearson Correlation	0,216	-0,273
	P	0,181	0,089
	N	40	40

There was no correlation between the number of courses per faculty member in Turkey universities and the number of publications per faculty member. A negative but statistically insignificant correlation was found between the number of courses per faculty member in Turkey universities and the total number of publications. As the number of courses per faculty member increases, there is a decrease in the number of publications per faculty member, but this is not statistically significant.

**Table 15.** Kruskal Wallis Test For The Number Of Publications

	N	Mean Rank		
Number Of Publications For 2018 (World)	100	81,17	Chi Square	28,645
Number Of Publications For 2018 (Turkey's Best)	10	55,55		
Number Of Publications For 2018 (Turkey's Oldest)	10	56,90	Df	4
Number Of Publications For 2018 (Turkey-Foundation)	10	24,25		
Number Of Publications For 2018 (Turkey's Newly Established)	10	38,60	Asym Sig (p)	,000

As a result of the Kruskal Wallis test to determine whether the mean rank for the number of publications in 2018 differed significantly between the World universities and the Turkey ones, the difference between the mean ranks of the World's leading universities and Turkey university groups was found to be statistically significant. Since the Asym Sig value (p) is  $< 0,05$ , the 2nd hypothesis of the study was accepted. There is a statistically significant difference between the number of publications by accounting faculty members of the World's leading

universities and the number of publications by the accounting faculty members of Turkey universities. After this process, complementary comparison techniques were introduced to determine which groups caused the statistically significant difference determined after the Kruskal Wallis test. The Mann Whitney-U test, which is preferred in binary comparisons, was applied.

**Table 16.** Man Whitney U Test For the Number of Publications

		N	Mean Rank	Rank Total	Z	P
Number of Publications in 2018	World's Best Universities	100	59,36	5936,00	-4,017	0,000
	Foundation Universities Of Turkey	10	16,90	169,00		
Number of Publications in 2018	World's Best Universities	100	58,71	5870,50	-3,336	0,001
	Turkey's Newly Established Universities	10	23,45	234,50		

As a result of the analyses, it was determined that the difference occurred on the scale of the number of publications in 2018 and was between the best universities in the world and Turkey's Foundation universities and newly established universities and it was in favor of the best universities in the world.

**Table 17.** Kruskal Wallis Test for the Number of Publication Per Professor

	N	Mean Rank		
Number Of Publications Per Professor For 2018 (World)	93	66,88	Chi Square	18,030
Number Of Publications Per Professor For 2018 (Turkey's Best)	7	71,43		
Number Of Publications Per Professor For 2018 (Turkey's Oldest)	9	23,00	Df	4
Number Of Publications Per Professor For 2018 (Turkey's Foundation)	7	23,71		
Number Of Publications Per Professor For 2018 (Turkey's Newly Established)	6	68,42	Asym Sig (p)	,000

As a result of the Kruskal Wallis test to determine whether the mean rank for the number of publications per professor in 2018 differed significantly between the World universities and the Turkey ones, the difference between the mean ranks of the World's leading universities and Turkey university groups was found to be statistically significant. After this process, complementary comparison techniques were introduced to determine which groups caused the statistically significant difference determined after the Kruskal Wallis test. The Mann Whitney-U test, which is preferred in binary comparisons, was applied.



**Table 18.** Man Whitney U Test For the Number of Publication Per Professor

		N	Mean Rank	Rank Total	Z	P
Number Of Publications Per Professor	World's Best Universities	93	54,84	5100,00	-3,667	0,000
	Turkey's Oldest Universities	9	17,00	153,00		
Number Of Publications Per Professor	World's Best Universities	93	52,95	4924,50	-3,083	0,002
	Foundation Universities Of Turkey	7	17,93	125,50		

As a result of the analyses, it was determined that the difference occurred on the number of publications per professor in 2018 and was between the best universities in the world and Turkey's oldest universities and foundation universities and it was in favor of the best universities in the world.

**Table 19.** Kruskal Wallis Test For the Number of Publication Per Assistant Professor

	N	Mean Rank		
Number Of Publications Per Assistant Professor For 2018 (World)	57	37,36	Chi Square	9,099
Number Of Publications Per Assistant Professor For 2018 (Turkey's Best)	6	41,83		
Number Of Publications Per Assistant Professor For 2018 (Turkey's Oldest)	7	40,86	Df	4
Number Of Publications Per Assistant Professor For 2018 (Turkey's Foundation)	6	65,17		
Number Of Publications Per Assistant Professor For 2018 (Turkey's Newly Established)	5	52,70	Asym Sig (p)	,001

As a result of the Kruskal Wallis test to determine whether the mean rank for the number of publications per assistant professor in 2018 differed significantly between the World universities and the Turkey ones, the difference between the mean ranks of the World's leading universities and Turkey university groups was found to be statistically significant. After this process, complementary comparison techniques were introduced to determine which groups caused the statistically significant difference determined after the Kruskal Wallis test. The Mann Whitney-U test, which is preferred in binary comparisons, was applied.

**Table 20.** Man Whitney U Test For the Number of Publication Per Assistant Professor

		N	Mean Rank	Rank Total	Z	P
Number of Publications Per Assistant Professor	World's Best Universities	57	29,90	1704,50	-2,823	0,004
	Foundation Universities Of Turkey	6	51,92	311,50		

As a result of the analyses, it was determined that the difference occurred on the scale of the number of publications by assistant professor in 2018 and was between the best universities in the world and Turkey's Foundation universities and it was in favor of the foundation universities of Turkey.

**Table 21.** Kruskal Wallis Test For the Number of Citations

	N	Mean Rank		
Number Of Citations For 2018 (World's Best)	100	86,38	Chi Square	57,374
Number Of Citations For 2018 (Turkey's Best)	10	31,50		
Number Of Citations For 2018 (Turkey's Oldest)	10	50,50	Df	4
Number Of Citations For 2018 (Turkey's Foundation)	10	17,85		
Number Of Citations For 2018 (Turkey's Newly Established)	10	23,35	Asym Sig (p)	,000

As a result of the Kruskal Wallis test to determine whether the mean rank for the number of citations in 2018 differed significantly between the World universities and the Turkey ones, the difference between the mean ranks of the World's best universities and Turkey university groups was found to be statistically significant. Since the Asym Sig value (p) is  $< 0.05$ , the 3rd hypothesis of the study was accepted. There is a statistically significant difference between the number of citations to the accounting faculty members of the World's leading universities and the number of citations to the accounting faculty members of Turkey universities. After this process, complementary comparison techniques were introduced to determine which groups caused the statistically significant difference determined after the Kruskal Wallis test. The Mann Whitney-U test, which is preferred in binary comparisons, was applied.

**Table 22.** Man Whitney U Test For the Number of Citations

		N	Mean Rank	Rank Total	Z	P
Number Of Citations In 2018	World's Best Universities	100	59,52	5952,00	-4,180	0,000
	Turkey's Best Universities	10	15,30	153		
Number Of Citations In 2018	World's Best Universities	100	58,48	5847,50	-3,093	0,002
	Turkey's Oldest Universities	10	25,75	257,50		
Number Of Citations In 2018	World's Best Universities	100	60,04	6003,50	-4,715	0,000
	Foundation Universities Of Turkey	10	10,15	101,50		
Number Of Citations In 2018	World's Best Universities	100	59,85	5985,00	-4,523	0,000
	Turkey's Newly Established Universities	10	12,00	120,00		

As a result of the analyses, it was determined that the difference occurred on the scale of the number of citations in 2018 and was between the best universities in the world and Turkey universities in which we grouped under four categories and it was in favor of the world universities.

**Table 23.** Kruskal Wallis Test For the Number of Citations Per Professor

Types Of Groups	N	Mean Rank		
Number Of Citations Per Professor For 2018 (World's Best)	93	72,96	Chi Square	41,546
Number Of Citations Per Professor For 2018 (Turkey's Best)	7	31,00		
Number Of Citations Per Professor For 2018 (Turkey's Oldest)	9	25,44	Df	4
Number Of Citations Per Professor For 2018 (Turkey's Foundation)	7	23,14		
Number Of Citations Per Professor For 2018 (Turkey's Newly Established)	6	18,25	Asym Sig (p)	,000

As a result of the Kruskal Wallis test to determine whether the mean rank for the number of citations per professor in 2018 differed significantly between the World universities and the Turkey ones, the difference between the mean ranks of the World's best universities and Turkey university groups was found to be statistically significant. After this process, complementary comparison techniques were introduced to determine which groups caused the statistically

significant difference determined after the Kruskal Wallis test. The Mann Whitney-U test, which is preferred in binary comparisons, was applied.

**Table 24.** Man Whitney U Test For the Number of Citations Per Professor

Types		N	Mean Rank	Rank Total	Z	P
Citations Per Professor	World's Best Universities	93	52,88	4918,00	-2,992	0,003
	Turkey's Best Universities	7	18,86	132,00		
Citations Per Professor	World's Best Universities	93	56,16	5129,50	-4,305	0,000
	Turkey's Oldest Universities	9	13,35	123,50		
Citations Per Professor	World's Best Universities	93	53,37	4963,00	-3,600	0,000
	Foundation Universities Of Turkey	7	12,43	87,00		
Citations Per Professor	World's Best Universities	93	52,56	4888,00	-3,490	0,000
	Turkey's Newly Established Universities	6	10,33	62,00		

As a result of the analyses, it was determined that the difference occurred on the scale of the number of citations per professor in 2018 and was between the best universities in the world and Turkey universities in which we grouped under four categories and it was in favor of the world universities.

**Table 25.** Kruskal Wallis Test For the Number of Citations Per Associate Professor

Types Of Groups	N	Mean Rank		
Number Of Citations Per Associate Professor For 2018 (World's Best)	86	60,60	Chi Square	17,317
Number Of Citations Per Associate Professor For 2018 (Turkey's Best)	5	29,20		
Number Of Citations Per Associate Professor For 2018 (Turkey's Oldest)	7	38,21	Df	4
Number Of Citations Per Associate Professor For 2018 (Turkey's Foundation)	4	16,13		
Number Of Citations Per Associate Professor For 2018 (Turkey's Newly Established)	6	32,75	Asym Sig (p)	,002

As a result of the Kruskal Wallis test to determine whether the mean rank for the number of citations per associate professor in 2018 differed significantly between the World universities and the Turkey ones, the difference between the mean ranks of the World's best universities and Turkey university groups was found to be statistically significant. After this process, complementary

comparison techniques were introduced to determine which groups caused the statistically significant difference determined after the Kruskal Wallis test. The Mann Whitney-U test, which is preferred in binary comparisons, was applied.

**Table 26.** Man Whitney U Test For the Number of Citations Per Associate Professor

Types		N	Mean Rank	Rank Total	Z	P
Citations Per Associate Professor	World's Best Universities	86	47,48	4083,00	-2,212	0,027
	Turkey's Best Universities	5	20,60	103,00		
Citations Per Associate Professor	World's Best Universities	86	48,58	4177,50	-1,973	0,048
	Turkey's Oldest Universities	7	27,64	193,50		
Citations Per Associate Professor	World's Best Universities	86	46,98	4040,50	-2,497	0,013
	Foundation Universities Of Turkey	4	13,63	54,50		
Citations Per Associate Professor	World's Best Universities	86	48,06	4133,50	-2,127	0,033
	Turkey's Newly Established Universities	6	24,08	144,50		

As a result of the analyses, it was determined that the difference occurred on the scale of the number of citations per associate professor in 2018 and was between the best universities in the world and Turkish universities in which we grouped under four categories and it was in favor of the world universities.

## 5. CONCLUSIONS AND RECOMMENDATIONS

In this study, which focuses on comparing the academic performance of accounting faculty members at the World's leading universities and Turkey universities, the results obtained by examining the profiles of accounting faculty members in the business departments of top 100 universities in the world which is published by QS organization were compared in terms of gender, title, number of articles and citations variables, and the results obtained were used to contribute to the improvement of accounting education in our country and to ensure that accounting faculty members can see the current situation. As a result of the review, the following conclusions were reached.

Almost all of the world's best universities have long-established histories. The average age of 100 universities covered by descriptive statistics is 149,2. The average age of the 40 universities covered under Turkey universities is 78,8. This proves that the countries with the best universities in the World have a much older concern for education and have structured their universities more strongly with years of experience.

If we look at the countries with the top 100 universities in the World, we can see that 24 of them are in the United States, 16 in England and 7 in France. This indicates that the education of accounting is associated with the level of development of countries. Karapinar (2001) has also stated in his study that accounting education is closely related to the level of economic development of countries. In the vast majority of the World's universities, the language of education is English. In today's globalized society, English is the common language for communication. In his 2018 study on education of accounting, Hiramitsu stated that the main reason accounting education in the World is not of equal quality everywhere is related to the level of development of countries and that at least some of the courses should be given in English.

Education of accounting is not just about courses and curriculum. The faculty member who teaches the accounting course is undoubtedly of great importance in this education. Therefore, the profiles of faculty members in accounting at universities were discussed in the study. Because the academic success of the faculty member brings with it success in education. In the World's leading universities, the average number of publications of faculty members in accounting is 17,30, while in Turkey, the average number of publications of faculty members in accounting is 7,52. As a result of the statistical tests, it was observed that the difference between the number of publications of the faculty members around the World and Turkey, according to the title, was due to the number of professors. Although there is no difference between the number of publications of Turkish academicians with the title of Associate Professor, Assistant Professor and Lecturer, the number of publications of academicians with the titles of Associate Professor, Assistant Professor and Lecturer in Turkey is higher than the number of academicians with the same titles in the best universities around the World. The average number of citations of faculty members in accounting at one university among the world universities is 1.876.42, while the average number of citations for Turkey universities is 127,30. As a result of the statistical test, it was observed that the difference between the number of citations of faculty members in the World and Turkey, according to the title, was due to academics with the titles of professor and associate professor. There is no difference between the number of citations of Turkish academics with the title of assistant professor and lecturer. As a result of the comparison, it is seen that the difference between Turkish citation numbers is more pronounced than the number of publications between the universities of the world and Turkey. The language of the publication, the journal in which it was published, the indexes in which the journal was scanned and the impact factor of the journal are the most important criteria that determine the number of citations. In Turkey, arrangements

should be made by considering these criteria in order to increase the number of citations of Turkish faculty members. Especially the indexes in which journals are scanned are very important in this regard. Since there is a problem of accessing articles published in journals scanned in outdated indexes, the reading rate of these articles remains quite low.

The fact that the "2020 list of the World's most influential scientists" published by Stanford university also included the names of Turkish scientists at universities in Turkey has become a great source of pride for Turkish university community. This list, which is created according to academic performance, contributes immensely thanks to the inclusion of universities in Turkey, recognition of Turkish universities on an international platform, and helps them creating a brand image and ensuring improved quality of education and most importantly, promoting the success of academic staff in Turkey.

One of the success criteria that the companies ranking universities' success rates use is the number of citations rather than the number of publications from faculty members. Although the difference between the number of publications between the World and Turkey universities is not very pronounced, the number of publications per faculty members is higher in our Turkey. However, the difference between the number of citations is quite high. In this respect, faculty members should be directed to more current and pioneering studies that may receive more citations, rather than writing a lot of articles. They should especially be motivated to study in English. The associate professorship exam and assignment criteria should be redesigned to provide the requirement to study in English.

Of course, success in education of accounting does not depend solely on the academics. However, this constitutes the visible face of academic educational success. For this reason, with this study, we tried to raise awareness by comparing the academic perspective of accounting faculty members in Turkey with accounting faculty members at the World's leading universities. In the studies to be carried out after this, the h index of the faculty members, the number of citations per publication, and the contributions made by the faculty members to the business world can be examined and more contributions can be made to this field.

#### **6. CONFLICT OF INTEREST STATEMENT**

There is no conflict of interest between the authors.

#### **7. FINANCIAL SUPPORT**

No funding or support was used in this study.

## 8. AUTHOR CONTRIBUTIONS

İA, MG: Idea and Design

MG: Theoretical Framework

MG: Literature Review

MG: Data Collection

İA, MG: Data Analysis and Interpretation

İA, MG: Interpretation of Findings

İA MG: Writing of Article

İA: Critical Review of Article

## 9. ETHICS COMMITTEE STATEMENT AND INTELLECTUAL PROPERTY COPYRIGHTS

Ethical principles were followed in the study. Since the study did not include a questionnaire, an ethics committee decision is not required.

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