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Perceptions Toward Covid-19 Vaccines

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Anahtar Kelimeler:

Muhasebe Alanı,
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ÖZ

2019 Aralık ayından bu yana hayatımızın odak noktasına yerleşen hastalığa yönelik birçok aşı geliştirilmiştir. Bugün hala yeni çıkan varyantlara yönelik çeşitli aşular geliştirilmektedir. Toplumdaki bireylerin geliştirilen aşulara yönelik yaklaşımları farklılık göstermektedir. Çalışmada, Adana ilinde faaliyet gösteren muhasebe profesyonellerinin; COVID-19 aşularına yönelik yaklaşımlarını tespit etmek amaçlanmıştır. Çalışmanın bir diğer amacı ise bu konuya yönelik yaklaşımların demografik faktörler açısından değişkenlik gösterip göstermediğini belirlemektir. Elde edilen verilerin analiz sonuçlarına göre; katılımcıların aşının önemli bir güvence olduğunu düşündükleri ancak yan etkilerinden de oldukça çekindikleri söylenebilir. Çalışmadan elde edilen bir diğer sonuç ise muhasebe profesyonellerinin COVID-19 aşısına yaklaşımları mesleki deneyim süreleri ve aylık gelir durumları açısından farklılık göstermektedir. Çalışmanın ele alınan perspektiften daha önce incelenmemiş olması önemini ve değerini arttırmaktadır. Çalışma sonuçlarının literatüre katkı sağlaması beklenmektedir.

Covid-19 Aşılarına Yönelik Algılar

Keywords:

Accounting,
Accounting
Professionals,
COVID-19,
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ABSTRACT

Many vaccines have been developed for the disease, which has become the focal point of our lives since December 2019. Various vaccines for newly released variants are still being developed today. The approaches of the individuals in the society towards the vaccines developed differ. In the study, it is aimed to determine the perceptions and hesitations of accounting professionals operating in Adana province about COVID-19 vaccines. Another aim of the study is to determine whether the perceptions about this subject differ in terms of demographic variables. According to the analysis results from the obtained data; participants think that the vaccine is an important assurance, but they are also very afraid of its side effects. Another result obtained from the study is that the approaches of accounting professionals to the COVID-19 vaccine differ in terms of their professional experience and monthly income. The results of the study are expected to contribute to the literature.

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1. INTRODUCTION

The whole world has been in a struggle against the COVID-19 epidemic disease since December 2019. Vaccine development studies have started since the first day of the disease and many different types of vaccines have been developed until today. These are: inactivated vaccines, live attenuated vaccines, protein-based vaccines, viral vector vaccines, m-RNA and DNA vaccines. The fact that the disease undergoes many different variants in the process has made it necessary to always stay up-to-date in vaccine studies. Both the fact that this disease is a disease that has not been encountered before, its effects arousing great repercussions, and the increase in the diversity of vaccines developed against this disease have created anxiety on people and paved the way for many differences of opinion. Individuals who shared their views with each other in their business and social lives, both on digital platforms and after the restrictions were lifted, went into some groupings on the subject of vaccination and two opposing groups emerged. When all these situations are evaluated, individuals who have a negative view of the vaccine as well as those who want to be vaccinated are included in the society. In this direction, both the interest in the subject in the literature has increased and, in parallel with this, the studies and researches on the subject have gained a great momentum.

When the national and international literature is examined, it is possible to come across various studies on this subject. When the studies on the subject are examined; Spier (2001) considers the anti-vaccine movements from a historical perspective. In this context, Spier evaluated the period in which vaccination against smallpox became mandatory in the United Kingdom in 1867 as the years when the most anxiety increased. Wolfe and Sharp (2002) discussed and analyzed the vaccine opposition in depth. Stern (2005) and Jenner (2011) investigated the history of vaccines in their studies. MacDonald (2015), in his study on vaccine hesitancy, included both the scope of the subject and the factors that affect hesitations in detail. İneli (2016) examined adults' attitudes towards vaccination. Ready (2018) discussed the frequency and causes of vaccine rejection in terms of infants, children and adults. Looking at the results of the research; It was observed that their parents had concerns about the content of the vaccines, but despite this, the children were fully vaccinated. Kader (2019) examined vaccine instability and its consequences. In line with these results, he stated that vaccine refusal causes irreversible negative consequences all over the world, therefore, the society should be informed in detail in line with scientific studies. Yakşi (2020) investigated the opinions of employees working in family health centers on vaccine rejection. When the family health center staff and the literature were compared, it was suggested that there were deficiencies in the knowledge level of the family health center staff and that a training should be given on this subject during vocational training. Akyüz (2021), on the other hand, discussed the anti-vaccination in terms of the role of political affiliations and examined its reflections in the epidemic disease process. Şitak and Yeşil (2022) in their study, they aimed to determine the perceptions of professional accountants towards COVID-19 vaccines and whether perceptions on this issue differ in terms of demographic variables. In the results of working; They stated that perceptions differ in terms of gender, title and age variables. However, they stated that it was not related to marital status and educational status. Looking at the results of the study; It has been determined that individuals who define themselves as conservative have a low attitude towards vaccination. It has been observed that individuals who define themselves as secular have a positive attitude towards the vaccine. In another study, Şitak and Yeşil (2022) found that professional accountants operating in Adana; They aimed to determine the levels of fear against the coronavirus situation and to indicate that these focused perceptions do not show variation in demographic variables. The resulting data is saved; It has been concluded that members of the profession have encountered COVID-19 quite often, whether their thoughts of this disease are the distribution of biliary diseases, their lives progressing from walking due to diseases, and their palpitations in their examinations of whether they were caught in health. Another result obtained from the study is that

the degree of fear of the syndrome of professional accountants varies according to gender, title, educational status and age.

When the relevant national literature is examined, it can be said that the studies gained momentum after 2016. This situation can be said as changing ecological balance, climate and living conditions. Of course, with the COVID-19 epidemic, which was seen for the first time in 2019, the increase in interest in this subject has also been supportive in the acceleration of the studies. The study has been handled from this perspective, in terms of being new and up-to-date and helping to improve the literature on this subject.

The aim of the study; To examine the approaches of professional accountants to COVID-19 vaccines. Another aim of the study is to determine whether the approaches differ in terms of demographic variables. In this context, the study was carried out in Adana province. Questionnaire forms were used in the research by using the quantitative method. The analyzes of the data were done in the SPSS program. Frequency, Anova and Tukey Post Hoc tests were used as analysis method. When the literature is examined, the study has not been examined from the perspective discussed before. The reason can be explained as the fact that COVID-19 disease and COVID-19 vaccines are a new situation for the world. The absence of previous studies on this subject in the literature makes the framework of new studies limited. In line with all these, researching and sharing results from current research will increase the importance and value of the study for the related literature.

2. CONCEPTUAL FRAMEWORK

2.1. Professional Accountants

From the very beginning of human history, individuals have been engaged in some activities in order to continue their lives. The system, which previously operated as a barter procedure, later gained a monetary character. The fact that economic activities of monetary nature gain importance for both individuals and businesses, and the fact that the control and monitoring of business activities, especially with money, has increased the importance given to money and thus accounting science has emerged accordingly (Kurtcebe, 2008: 6).

According to another definition, accounting; It is the application area in which professional accountants measure, recognize, prepare, analyze and explain financial and non-financial information. In addition, it can also be defined as an area where financial and non-financial information is audited or assurance and consultancy services are provided. This type of information helps managers, investors, tax authorities and other decision makers make decisions. In this context, the field of accounting includes accounting, auditing, finance, financial management and/or tax studies (IESBA, 2011: 7).

Professional accountant can be defined as a person who performs the accounting profession, records, classifies, summarizes, analyzes, interprets and reports transactions and events of a financial nature as expressed in money (Akin and Özdaşlı, 2014: 60). According to Leung and Cooper (1994), accountants, like many other professionals, operate in a world of change where corporate collapses, business misfits, regulatory failures and environmental disasters are common. In light of these, accountants need to have a comprehensive assessment of the potential impact of professional and managerial decisions and be aware of the pressures to observe and support ethical standards that individuals involved in a decision-making process may face (Leung and Cooper, 1994: 21).

A distinctive feature of the accounting profession is that it accepts the responsibility to act in the public interest. Therefore, the responsibility of a professional accountant is to meet the needs of the public as a whole, not just an individual client or employer. Professional accountants must and must

comply with the ethical principles of honesty, objectivity, professional competence and due diligence and confidentiality (Adams, 2004: 735).

Professional accountants perform their profession within the framework of compliance with ethical rules. This also proves that he has high professional standards. The rules to be followed by professional accountants are listed as follows. These are (IESBA, 2011: 8):

- They should act with integrity.
- They should act in the public interest.
- They should accept the code of conduct specified in professional law and act accordingly.
- They should be familiar with IESBA (International Ethical Standards Board for Accountants) rules or other similar national/judicial codes of conduct. They should have the necessary skills, training and experience in decision processes while applying the ethical framework.
- They use professional judgment based on principles and should operate with a degree of autonomy.

The Law on Certified Public Accountant and Certified Public Accountant, numbered 3568, is the first legal regulation that explains in detail by whom the accounting profession can be done and how it should be done. Persons who are entitled to practice the accounting profession can have two different titles (Sayim and Usman, 2016: 107). These titles are (Cengiz, 2008: 1): Certified Public Accountant Financial Advisor (SMMM) and Sworn Financial Advisor (YMM).

2.2. Covid-19 (Coronavirus Disease)

COVID-19 (Coronavirus Disease) was first observed in China's Wuhan Province towards the end of December. In-depth examinations were made in people who applied to the hospital with the complaints of fever, cough and shortness of breath, which are the symptoms of the disease. As a result of the investigations, it entered the literature as a virus type on January 13, 2020. The epidemic spread from person to person and spread to the provinces of the People's Republic of China, especially in Wuhan. However, in the following days, it not only remained with the People's Republic of China, but also affected the whole world in a short time with its high spread rate. In the investigations, it was seen that the epidemic was affected not only by humans but also by animals. This disease is caused by the SAR-CoV-2 virus (T.C. Ministry of Health, 2020: 7).

With the epidemic disease, its high rate of spread, as of today (25.01.2023), the total number of cases worldwide has reached 669.161.733 million in a 37 month period, and the total number of people who died has reached 6.741.760 million. In Turkey, while the total number of cases is 17.042.722 million, the total number of people who died is 101.492 (WHO, 2022). Numerical data reveal that this rapid rise and its effects are undeniable. Although the total vaccine dose given all over the world is 13.230.135.410, the number of people who have completed all their vaccinations is 5.070.616.860. When we reflect this on the population, we are faced with a rate of 65.2%.

2.2.1. Types of Covid-19 Vaccines

Several different types of vaccines have been developed for the COVID-19 epidemic disease. The common goal in designed vaccines is to safely introduce and destroy the virus that causes COVID-19 to the body's immune system. The developed species can be explained as follows (covid19asi.saglik.gov.tr):

- Inactivated vaccines,
- Live attenuated vaccines,
- Protein-based vaccines,
- Viral vector vaccines,
- m-RNA and DNA vaccines

2. 3. Professional Accountants and the Covid-19 Outbreak

The emergence of the Covid-19 epidemic has created a great crisis in health, education, economy and all other social phenomena. The effects of the Covid-19 disease are putting all sectors through a difficult period. Based on the current situation, it can be said that the pandemic has changed the working environment of all sectors on a virtual basis. In this context, it has changed the focus of professional accountants in crisis management (BDO, 2020). During the pandemic, organizations have faced challenges such as bankruptcy and the threat of bankruptcy. Of course, those who want to manipulate their earnings without being under such a threat have resorted to different methods, and in this case, the virtual environment has become a challenge for accountants working remotely by following ethical behavior rules such as honesty (Albitar et al. 2020: 4). According to KARBON (2020), the biggest challenges accounting professionals face are; higher workload, more stress, increased e-mail and virtual meetings, blind spot communication with customers, the necessity of working in isolation from team members.

2. 3. 1. Attitudes Towards Vaccines

The rapid development of Covid-19 vaccines raises concerns about safety for society. The World Health Organization has included this situation among the top 10 health threats in 2019 (Al-Qerem and Jarab, 2021). This concern for the collective directly affects the behavior and attitudes of individuals. While some groups in the society think that Covid-19 vaccines are an effective method to protect health, that if everyone is vaccinated against Covid-19, the diseases will decrease, and that the most powerful measure against the epidemic is the Covid-19 vaccine; another group thinks that Covid-19 vaccines are as harmful as beneficial, that they think that vaccines can cause permanent disease, that their side effects worry them (Kılınçarslan et al. 2020: 424). In parallel with all these, hypotheses were formed as in the study in order to determine the factors that change the opinions of the mentioned groups and to address their approaches.

3. METHOD

3. 1. Purpose Of The Research

The aim of this study; To examine the approaches of professional accountants to COVID-19 vaccines. Another aim of the study is to determine whether the approaches to this issue differ in terms of demographic variables.

3. 2. Population and Sample of the Research

The population of the research consists of 2356 professional accountants operating in Adana. Considering the population size and Cohen et al. (2017)'s table, it was determined that a minimum of 322 people should be reached. The reason is that it is a guide for quantitative and qualitative research designs. Within the scope of the study, a questionnaire was applied to 338 accounting professionals. Questionnaires were hand-delivered and collected to accounting professionals between 01.08.2022 and 01.10.2022.

3. 3. Data Collection Tool

In this study, a questionnaire form was used as a data collection tool. In the study, Kılınçarslan et al. (2020) scale was used. The scale is a 5-point Likert type scale.

3. 4. Research Hypotheses

The research hypotheses are as follows:

H1: Accounting professionals approaches to the COVID-19 vaccine differ in terms of professional experience.

H2: Accountants approaches to the COVID-19 vaccine differ in terms of the way they work.

H3: Accounting professionals approaches to the COVID-19 vaccine differ in terms of the number of taxpayers.

H4: Accounting professionals approaches to the COVID-19 vaccine differ in terms of the number of staff they employ.

H5: Accounting professionals approaches to the COVID-19 vaccine differ in terms of monthly income.

3. 5. Analysis of Data

Frequency, ANOVA and Tukey Post Hoc test methods were used to achieve the aims of the study. In order to examine the reliability of the scales used in the study, Cronbach's Alpha values were examined.

3. 6. Analysis Results

The analysis of the obtained findings is as follows:

3. 6. 1. Frequency Analysis and Results

In this section, information about the demographic characteristics of the accounting professionals included in the sample is given.

Table 1. Distribution of Participants by Demographic Variables

Working style	Frequency	Percentage
Independent	180	53,5
Affiliated to the Company	88	25,9
Work with the Accountant	70	20,6
Total	338	100
Number of Employees	Frequency	Percentage
0-2	143	42,6
3-4	115	33,8
5-6	58	17,1
7 and above	22	6,5
Total	338	100
Number of Taxpayers	Frequency	Percentage
1-25	157	46,8
26-50	19	5,6
51-75	40	11,8
76 and above	122	35,9
Total	338	100
Years of Professional Experience	Frequency	Percentage
1-5 years	115	34,4
6-10 years	86	25,3
11-15 years	72	21,2
16 and above	65	19,1
Total	338	100
Monthly Income	Frequency	Percentage
4.253 TL-5.000 TL	85	25,6
5.001 TL-5.500 TL	14	4,1
5.551 TL-6.000 TL	22	6,5
6.001 TL-6.500 TL	23	6,8
6.551 TL and above	194	57,1
Total	338	100

When looking at the Table, the followings can be observed;

• The working styles of the accounting professionals who participated in the survey, it was observed that 180 (53.5%) of the 338 participants were independent, 88 (25.9%) were affiliated with the company, and 70 (20.6%) were next to the accountant. Accordingly, it can be said that the participants are mostly composed of individuals working independently.

• Considering the professional experience periods, 115 (34.4%) of the 338 participants were 1-5 years, 86 (25.3%) 6-10 years, 72 (21.2%) 11-15 years, It was observed that 65 of them (19.1%) were 16 years or more. Accordingly, it can be said that the participants mostly consist of individuals with 1-5 years of experience.

• Considering the number of employees, 143 (42.6%) of the 338 participants were 0-2, 115 (33.8%) 3-4, 58 (17.1%) 5-6, 22 (6.5%) was observed to be 7 and above. Accordingly, it can be said that the participants mostly consist of individuals with 0-2 employees.

• Looking at their monthly income, 85 (25.6%) of the 338 participants are between 4.253 TL and 5.000 TL, 14 (4.1%) are between 5.001 TL and 5.500 TL, 22 (6.5%) are between 5.551 TL and 6.000 TL, 23 (6.8%) between 6.001 TL and 6.500 TL, 194 (57.1%) were 6.551 TL and above. Accordingly, it can be said that the participants mostly consist of individuals with a monthly income of 6.551 TL and above.

• Considering the number of taxpayers, 157 (46.8%) of the 338 participants were 1-25, 19 (5.6%) 26-50, 40 (11.8%) 51-75, 122 (35.9%) were 76 and above. According to this, it can be said that the participants mostly consist of individuals with 1-25 taxpayer numbers.

Table 2. Findings Obtained from Perceptions of Professional Accountants on Covid-19 Vaccines

Propositions		\bar{x}	ss
A1	COVID-19 vaccines are an effective method to protect health.	5,000	,0000
A2	If everyone gets the COVID-19 vaccine, diseases will decrease.	4,988	,2169
A3	I trust government-recommended COVID-19 vaccines.	2,824	1,983
A4	The strongest measure against the epidemic is the COVID-19 vaccine.	2,921	1,994
A5	My child does not need the COVID-19 vaccine as other children are vaccinated.	1,426	1,232
A6	Since communicable diseases are rare, vaccination is unnecessary.	1,415	1,217
A7	The COVID-19 vaccine is an important safeguard for our health.	4,803	,8375
A8	COVID-19 vaccines have benefits as well as harm.	4,953	,3963
A9	I do not vaccinate my child because COVID-19 vaccines can cause permanent illness.	3,656	1,842
A10	I don't get vaccinated because I'm afraid of needles.	1,853	1,441
A11	The side effects of COVID-19 vaccines worry me.	4,432	1,386
A12	COVID-19 vaccines can cause many diseases.	4,950	,3997
A13	COVID-19 vaccines contain toxic substances.	4,897	,4840
A14	I fear that the COVID-19 vaccines will cause autism or learning disability.	4,944	,3989
A15	I do not get vaccinated against COVID-19 because of my religious beliefs.	3,285	1,919
A16	Ancestral methods protect better than vaccines.	3,341	1,917
A17	If I could, I would remove the COVID-19 vaccine requirement.	3,115	1,981
A18	I would rather have the disease than get the COVID-19 vaccine to gain immunity.	3,062	1,995
A19	COVID-19 vaccines should be optional, not mandatory.	3,068	1,993
A20	If I went back to my childhood, I wouldn't be vaccinated.	1,553	1,371
A21	I do not vaccinate my child because my child is crying at the time of the COVID-19 vaccine.	1,512	1,331

As a result of the frequency analysis, when the answers given to the propositions are examined as a whole, the professionals working in Adana included in the sample stated that the vaccine protects health, the vaccine is an important guarantee for our lives, but the side effects are also alarming, and they hesitate to give up on getting vaccinated in accordance with their religious beliefs. and they have the opinion that they are undecided.

3. 6. 2. Reliability Analysis and Results

Reliability means the consistency of the statements and questions in a test or questionnaire form and the extent to which the scale used reflects the problem (Kayış, 2010: 403). It is generally accepted that the Cronbach's Alpha value, which is a method of determining internal consistency in scale development and adaptation studies, should be at least $\alpha=.70$ or above in scale studies (Seçer, 2015: 179). The reliability analyzes of the scales used in the research were made by calculating the internal consistency Cronbach's Alpha coefficients, and the results of this analysis are shown in Table 3. The results of the reliability analysis of the scales are as follows;

Table 3. Reliability Analysis Results of the Scale Included in the Study

Scale	Number Of Propositions	Cronbac Alpha
Vaccine Opposition Scale	21	,790

When data in Table 3 were examined, the Cronbach's Alpha value was found to be ,790 and the reliability of this value was accepted in the light of the references above.

3. 6. 3. Anova Analysis ve Tukey Post Hoc Test Results

"H1, H2, H3, H4, H5" hypotheses have been formed in order to determine whether the approaches of professional accountants to COVID-19 vaccines differ in terms of professional experience, working type, number of taxpayers, number of employees, monthly income status variables. To test the hypothese, ANOVA analysis was performed.

Table 4. Differentiation of Propositions in Terms of Professional Experience (ANOVA)

Years of Professional Experience	n	\bar{x}	ss	f	p
1-5	115	4,2634	,90070	53,442	,000
6-10	86	4,0190	,82394		
11-15	72	4,5795	,89846		
16 and above	65	4,7105	,84227		

When Table 4. is examined; participants approaches to COVID-19 vaccines differ in terms of the professional experience. In this context; H1 hypothesis was accepted ($p<0.05$). Tukey Post Hoc test was used to determine between which groups the difference was. The results were shown in Table 5 below.

Table 5. Tukey Post Hoc Test Table in Terms of Professional Experience

Years of Professional Experience (I)	Years of Professional Experience (J)	\bar{x}	A. Difference (I-J)	S. E.	Sig
1-5 years	6-10	4,2634	,24438	,12362	,199
	11-15		-,31614	,13037	,074
	16 and above		-1,44709*	,13464	,000
6-10 years	1-5	4,0190	-,24438	,12362	,199
	11-15		-,56052*	,13903	,000
	16 and above		-1,69146*	,14305	,000
11-15 years	1-5	4,5795	,31614	,13037	,074
	6-10		,56052*	,13903	,000
	16 and above		-1,13094*	,14891	,000
16 and above	1-5	4,7105	1,44709*	,13464	,000
	6-10		1,69146*	,14305	,000
	11-15		1,13094*	,14891	,000

When the results obtained are evaluated; Significant differences were found between the groups 1-5 with 16 and above, 6-10 with 11-15 and 16 and above, 11-15 with 16 and above ($p<0.05$). It was not

found among the other groups ($p>0.05$). When the evaluations were made, the highest vaccine opposition levels were 16 years and above (Average=4.7105), 11-15 years (Mean=4.5795), 1-5 years (Mean=4.2634), 6-10 years (Mean=4.7105). mean=4,0190).

Table 6. Differentiation of Propositions in Terms of Working Style (ANOVA)

Workig Style	n	\bar{x}	ss	f	p
Independent	180	4,8706	1,0734	21,017	,068
Affiliated to the Company	88	4,1374	,95187		
Work with the Accountant	70	4,2117	,82434		

When Table 6. is looked at; The approaches of the participants to the COVID-19 vaccines do not differ in terms of the working type variable. In this context; H2 hypothesis was rejected ($p>0.05$).

Table 7. Differentiation of Propositions in Terms of Number of Taxpayers (ANOVA)

Number of Taxpayers	n	\bar{x}	ss	f	p
1-25	157	4,1132	,85008	20,566	,054
26-50	19	4,5837	1,4217		
51-75	40	4,9159	1,3443		
76 and above	122	4,9806	,89350		

When evaluating Table 7; The approaches of the participants to the COVID-19 vaccines do not differ in terms of the number of taxpayers. In this context; H3 hypothesis was rejected ($p>0.05$).

Table 8. Differentiation of Propositions In Terms of Number of Employees Employed (ANOVA)

Number of Employees	n	\bar{x}	ss	f	p
0-2	143	4,1248	,88484	28,647	,074
3-4	115	4,3328	,83527		
5-6	58	4,3934	,87469		
7 and above	22	4,1901	,61779		

When Table 8 is evaluated; participants approaches to COVID-19 vaccines do not differ in terms of the number of employees they employ, thus H4 hypothesis was rejected ($p>0.05$).

Table 9. Differentiation of Propositions in Terms of Monthly Income Status (ANOVA)

Monthly Income	n	\bar{x}	ss	f	p
4.253 TL-5.000 TL	85	4,4650	,89786	16,494	,000
5.001 TL-5.500 TL	14	4,8377	,78461		
5.551 TL-6.000 TL	22	4,5496	,55722		
6.001 TL-6.500 TL	23	4,7273	,46192		
6.551 TL and above	194	4,8421	1,0810		

When Table 9 is evaluated; The approaches of the participants to the COVID-19 vaccines differ in terms of the monthly income status variable, hence H5 hypothesis was accepted ($p<0.05$). Tukey Post Hoc test was used to determine between which groups the difference was. The results were shown in Table 10 below.

Table 10. The Results of Tukey Post Hoc Test in Terms of Monthly Income

Monthly Income (I)	Monthly Income (J)	A. Difference (I-J)	S. E.	Sig
4.253 TL-5.000 TL	5.001 TL-5.500 TL	,62733	,27884	,164
	5.551 TL-6.000 TL	,91541*	,23108	,001
	6.001 TL-6.500 TL	,73772*	,22704	,011
	6.551 TL and above	,37709*	,12494	,023
5.001 TL-5.500 TL	4.253 TL-5.000 TL	-,62733	,27884	,164
	5.551 TL-6.000 TL	,28808	,33105	,908
	6.001 TL-6.500 TL	,11039	,32824	,997
	6.551 TL and above	-1,044*	,26797	,002
5.551 TL-6.000 TL	4.253 TL-5.000 TL	-,9141*	,23108	,001
	5.001 TL-5.500 TL	-,28808	,33105	,908
	6.001 TL-6.500 TL	-,17769	,28877	,973
	6.551 TL and above	-1,224*	,21784	,000
6.001 TL-6.500 TL	4.253 TL-5.000 TL	-,7372*	,22704	,011
	5.001 TL-5.500 TL	-,1139	,32824	,997
	5.551 TL-6.000 TL	,17966	,28877	,973
	6.551 TL and above	-1,181*	,21354	,000
6.551 TL and above	4.253 TL-5.000 TL	,37709*	,12494	,023
	5.001 TL-5.500 TL	1,0442*	,26797	,002
	5.551 TL-6.000 TL	1,2949*	,21784	,000
	6.001 TL-6.500 TL	1,1481*	,21354	,000

When the results obtained are evaluated; Significant differences were found between 4.253 TL and 5.000 TL, between 5.001 TL and 5.500 TL, between 6.001 TL and 6.500 TL and between 6.551 TL and above ($p < 0.05$). A significant difference was also found; between 5.001 TL and 5.500 TL and 6.551 TL and above ($p < 0.05$), between 5.551 TL and 6.000 TL and 6.551 TL and above ($p < 0.05$), between 6.001 TL and 6.500 TL and between 6.001 TL and 6.500 TL ($p < 0.05$). When looking at Table 13 in term of average anti-vaccination levels from highest to the lowest are as follows; 6.551 TL and above (Avg=4.8421), 5.001 TL-5.500 TL (Avg=4.8377), 6.001 TL-6.500 TL (Avg=4.7273), 5.551 TL-6,000 TL (Avg=4.5496), and 4.253 TL-5.000 TL (Avg=4.4650).

4. RESULT

Historically, the role of accounting professionals has expanded to meet needs such as analyzing activities, examining and evaluating current conditions, and participating in decision-making processes regarding future activities. In this context, the importance of the accounting profession is undoubtedly high for both businesses, individuals and the state economy. The role of accounting professionals is to ensure that professional and economic activities comply with applicable legislation and that their clients' public revenue data are accurately reported. In this way, on the one hand, it will be possible to accurately determine macroeconomic indicators, while on the other hand, it will be possible to collect the necessary amount of revenue, which facilitates effective policy making on behalf of the state, regulatory authorities and ensures smoothness in general. All this is noteworthy for understanding the degree of importance the accounting field has for the government and individuals. (Papadopoulou ve Papadopoulou, 2020: 40).

The epidemic disease (COVID-19), which has spread rapidly all over the world, affected all sectors, occupational groups and employees. Of course, accounting has also taken its share from this effect (Şitak, 2021: 29). In order to control the disease, solutions have been sought all over the world and vaccine development studies have been initiated. During this time, many different types of vaccines have been developed as a result of the intensive work of various scientists. With the approval of Covid-19 vaccines for use in different parts of the world, the scale and complexity of their production, allocation and distribution has also led to differences in individuals' perspectives on the vaccine. In terms of individuals, this situation has brought along corruption risks that threaten public

health. These risks include the possibility of an inappropriate vaccine being designed due to an unprecedented disease, the introduction of substandard or counterfeit vaccines into markets, theft of vaccines within distribution systems, and leakage of emergency funds designated for vaccine development and distribution. All these situations have led to differences of opinion on individuals (UNODC, 2020: 2).

The current research aimed to identify the perceptions and hesitations of accounting professionals operating in Adana province about COVID-19 vaccines and also to determine whether the perceptions about this subject differ in terms of demographic variables. In terms of the first hypothesis of the study, the approaches of professional accountants to COVID-19 vaccines vary based on their professional experience. It was observed that the level of anti-vaccination was higher in individuals with a professional experience of 16 years or more. It has been observed that the anti-vaccination level of accountants whose professional experience has increased has also increased. Considering the second, third and fourth hypotheses, the approaches of accounting professionals to COVID-19 vaccines do not vary in terms of their working style, the number of taxpayers and the number of personnel they employ. According to this result, there is no correlation between the level of opposition to the vaccine and the demographic variables indicated. In terms of the fifth hypothesis of the study, the approaches of accounting professionals to COVID-19 vaccines vary based on their monthly income. The results indicated that the levels of anti-vaccination were higher in individuals with a monthly income of 6.551 TL and above. This shows that the level of opposition to vaccination of professional accountants whose monthly income has increased has also increased.

Within the framework of the results obtained from this study, the accounting professionals included in the sample thought that the vaccine is effective to protect health, that the diseases will decrease if everyone is vaccinated, that the vaccine is an important assurance. On the other hand they also thought that the vaccine can be harmful as well as beneficial, that the side effects worry them, that they are worried about autism and learning disability. They are afraid that thus are hesitant about whether or not to get vaccinated due to their religious beliefs. In this case, social contagion theory can be reconciled in the literature. Social contagion is the concept that individuals tend to follow the same ideas, emotions and/or behaviors as the social networks they communicate with. This theory assumes that people do not need to have intention or awareness to influence others. The process is involuntary. In this sense, relationships or ties are very important when examining social contagion because people's attitudes are affected through connections. (Fernandes de Mello Araujo, 2018: 6).

Based on the the results, it has been concluded that professional accountants are uneasy about COVID-19 vaccines, on the other hand, COVID-19 vaccines are an important factor in combating epidemic disease. Considering that individuals share their ideas and thoughts with each other both in the business environment and in their social lives, they may cause other people to take decisions by being affected by these thoughts. Again, this situation can be exemplified by the social contagion theory. When trying to give an example for the assumption that social contagion is real in our daily life, in the society; happiness Fowler et al. (2008), depression and anxiety Rosenquist et al. (2011), divorce McDermott et al. (2013), smoking behavior Nicholas et al. (2008), alcohol consumption Rosenquist et al. (2010) can be shown as the spread of many situations easily (Fernandes de Mello Araujo, 2018: 6).

As a result of the study, it is not possible to reach a conclusion such as "Getting vaccinated prevents the COVID-19 epidemic" or "Getting vaccinated does not prevent the COVID-19 epidemic". However, the aim of the study is not in this direction. Reaching such an opinion from the studies of scientists who do research in medical sciences and bring these results to the literature will give the healthiest results. However, in line with the information obtained on the basis of this study; These two opposing views can spread among the society and lead to misperceptions. In this context, instead of being undecided on this subject, current sources on this subject should be followed, and decisions

should be made by focusing on the opinions of scientists who have competence in this field. At the point of uncertainty, all necessary information can be obtained from the website “asi.saglik.gov.tr” established by the Ministry of Health, and the Ministry of Health can also be contacted (covid19asi.saglik.gov.tr).

Like many studies, this study has some limitations. The most important limitation of the research is that the research was conducted only in Adana and a group of professionals. This situation creates difficulties in terms of generalizability of the research results. Therefore, it is of great importance to ensure the participation of more professional accountants in future research, to include different institutions in the research, and to add new variables to the survey form in order to generalize the results obtained.

When the results obtained and the studies on the subject in the literature are evaluated as a whole, it is seen that the opposition to the COVID-19 vaccines is increasing day by day. In this context, it can be said that research on the subject should continue without losing its speed in both theoretical and practical level. It is possible that the increasing interest will also be reflected in the studies carried out. It can be suggested that further studies be carried out in a more comprehensive way for different provinces, different sectors and different occupational groups. In addition, adding new variables to the questionnaire used in the study is among other suggestions.

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