



A COMPARISON IN TERMS OF ACCOUNTING EDUCATION AT THE HIGHER EDUCATION LEVEL: THE CASE OF TÜRKİYE AND ENGLAND

İsmail BEKÇİ¹, Cennet GÜRBÜZ²

Abstract

The quality of a country's accounting education is closely related to the educational programs. Especially in accounting education, the number of accounting courses given, their credits, and course contents significantly affect the results of the education process. For this reason, an international comparison is made in the study to evaluate the quality of accounting education in Türkiye. In the study, first, explanations are made about the education system and accounting education in Türkiye and England. Then, the higher education programs of Marmara University, Faculty of Business Administration, Department of Business Administration, which stands out in accounting education in Türkiye, and the Accounting Department of The University of Manchester, Alliance Manchester Business School in England, are compared. The study results reveal similar and different points regarding accounting education at the higher education level between the two institutions. In the England example, it is seen that entrepreneurial university quality is at the forefront, and there are more application-oriented education programs compared to Türkiye.

Keywords: Accounting, Accounting Education, Higher Education, England, Türkiye
JEL Classification: M41, M49

MUHASEBE EĞİTİMİ AÇISINDAN YÜKSEKÖĞRETİM DÜZEYİNDE BİR KARŞILAŞTIRMA: TÜRKİYE VE İNGİLTERE ÖRNEĞİ

Öz

Bir ülkenin muhasebe eğitiminin kalitesi, sunulan eğitim programları ile yakın ilişkilidir. Özellikle muhasebe eğitiminde verilen muhasebe alan derslerinin sayısı, kredisi ve ders içerikleri eğitim sürecinin sonuçlarını önemli ölçüde etkilemektedir. Bu nedenle Türkiye'de muhasebe eğitiminin kalitesini değerlendirebilmek için çalışmada uluslararası bir karşılaştırma yapılmaktadır. Çalışmada öncelikle Türkiye ve İngiltere'ye ilişkin eğitim sistemi ile muhasebe eğitime ilişkin açıklamalar yapılmaktadır. Ardından Türkiye'de muhasebe eğitiminde öne çıkan Marmara Üniversitesi, İşletme Fakültesi, İşletme Bölümü ile İngiltere'deki Manchester Üniversitesi, Alliance Manchester Business School bünyesinde yer alan muhasebe bölümü yükseköğretim programları karşılaştırılmaktadır. Çalışma sonuçları, iki kurum arasında yükseköğretim düzeyinde muhasebe eğitime ilişkin ortak ve farklı noktaları ortaya koymaktadır. İngiltere örneğinde girişimci üniversite niteliğinin ön planda olduğunu, Türkiye'ye göre daha uygulama odaklı eğitim programlarının bulunduğu görülmektedir.

Anahtar Kelimeler: Muhasebe, Muhasebe Eğitimi, Yükseköğretim, İngiltere, Türkiye.
JEL Sınıflandırması: M41, M49

¹ Prof. Dr., Süleyman Demirel University, Faculty of Economics and Administrative Sciences, Department of Business Administration, ismailbekci@sdu.edu.tr, 0000-0002-9861-737X

² Dr., Ministry of National Education, Accounting and Finance, cnntgrbz01@gmail.com, 0000-0002-0279-3214

1. INTRODUCTION

It is essential to present accounting information in a timely, accurate, and reliable manner that meets the needs of financial information users. The accounting profession's survival depends on training professional accountants who are qualified and supported by quality education. In this sense, accounting education programs must be updated in line with user needs and developed to comply with international standards and technology. Accounting education significantly impacts the development of accounting and the quality of the accounting profession (Dursun, 2006). The primary knowledge and skills expected from accounting education are provided to students with accounting course programs (Zaif and Ayanoglu, 2007). The primary purpose of accounting education is to monitor and report the financial and non-financial information produced by the accounting unit and to teach students how to use this information as information users. In addition, another essential purpose of accounting education is to train more effective and qualified professionals who have the professional competence to keep up with changing economic, environmental, and social conditions and are quick to respond to legislation (Akdogan and Umut Dogan, 2022).

In line with the purpose of the study, after discussing the literature on accounting education, general information about the education systems and accounting education of the sample countries is presented. Then, accounting education in higher education at the level of sample universities is examined using the content analysis method. In this context, data regarding sample accounting programs for higher education is generated through scanning and document analysis. In line with the purpose of the study, accounting education programs are compared by evaluating the similarities and differences regarding the curricula applied in sample universities, compulsory and elective courses, and areas of specialization. Although there are many studies in the field of education in the international literature, it has been determined that the number of studies, especially on accounting education, is limited and that there are quite a few studies comparing accounting education at the international level. The analysis in this direction is expected to contribute to the existing gap in accounting education.

2. EVALUATION OF LITERATURE ON ACCOUNTING EDUCATION

Many studies in the national and international literature on accounting education use various research methods. Some studies focus on empirical findings, while others are based on a literature review. Studies that conduct literature reviews can be listed as follows: Gücenme (2006) discusses accounting education symposium papers held in Türkiye between 1979 and 2005, while Watson et al., (2007) focus on studies on accounting education published in five different journals between 2003 and 2005. Yereli et al. (2010) show that international accounting education studies focus on course curricula, learning techniques, and educational technologies. Cavlak et al. (2021) discuss theses on accounting education, while Bayrakçioğlu (2021) evaluates the studies on associate degree accounting education. Gürbüz et al. (2021) examine studies on accounting education in Türkiye while Koç and Karapınar (2021) evaluate international scientific studies. The latest survey by Apostolou et al., who conducted many literature reviews on accounting education in the international literature, examines the literature on accounting education by dividing it into five sections: curriculum and instruction, teaching by content area, educational technology, students, and faculty members (Apostolou et al. 2022).

In empirical studies conducted on accounting education, it is seen that course curricula are generally compared using techniques such as surveys and interviews. These studies can be summarized as follows: Hatunoğlu (2006) examined the use of teaching techniques and information technologies in accounting education, while Bekçi et al. (2006) used a survey to determine the perspectives of accounting students on computerized accounting. Ertuğrul and Özdemir (2014) tried to determine the

attitudes of accounting course students towards the course, while Kurnaz et al. (2018) surveyed on the importance of digital systems in accounting education. In their study examining the accounting education of universities in Türkiye, Tosunoğlu and Cengiz (2020) emphasize through their interviews that the curricula should be renewed to meet the sector's needs. Hatunoğlu and İncirlioğlu (2020) apply a survey to students and their teachers who receive accounting education at secondary and higher education levels. Delice and Ezin (2022) reveal the expectation of an accounting education that will increase students' analytical and cognitive thinking abilities and enrich their intellectual abilities with a survey study on the expectations of Generation Z accounting students about accounting education. Durmuş and İçerli (2023) demonstrate that the average success rate of the presentation group is better in the study conducted with experimental groups created for accounting courses given in classical or presentation format.

Some studies examining accounting education curricula in Türkiye from various perspectives can be summarized as follows: Zaif and Ayanoglu (2007) discuss the number of courses and credits of business departments in Türkiye, while Gökçen et al. (2015) investigate the presence of accounting standards topics in course content. Yıldız and Akyel (2018) discuss the place of new accounting specialties in accounting education, and Yaşar (2019) discusses the effects of the changing role of accounting on accounting education. Deran et al. (2022) examine the curriculum of auditing at the undergraduate level, while Günaydın and Uzunoğlu (2022) investigate the effects of industry 4.0 accounting practices on the accounting profession and curriculum. Akdoğan and Umut Doğan (2022) discuss the development of accounting education from the past to the present, while Yalın and Aktaş (2023) compare accounting undergraduate programs in Türkiye according to their international accreditation status. Aslan and Baral (2024) compared the course contents of two sample universities from Türkiye and England. The study shows that the undergraduate accounting and finance education course contents of the two countries are largely similar, but on-the-job training is given more emphasis in the UK.

There are a limited number of studies in the literature comparing accounting education programs at an international level, which can be summarized as follows: Stolowy and Tenenhaus (1998) compare accounting education in European countries, and Bekçi et al. (2016) compare accounting education in the United States and Türkiye. Aksu and Gül (2018) separately discuss the twenty best universities in the world and Türkiye that provide business education in terms of postgraduate business programs. Erdoğan et al. (2019) evaluate the studies prepared in accounting education in America and Asia to determine the factors affecting the development of accounting education. Ergün et al. (2022) examine the undergraduate, master's, and doctoral curricula of business administration in terms of sustainability issues.

3. TURKISH EDUCATION SYSTEM AND ACCOUNTING EDUCATION

The Turkish education system consists of early childhood education, primary school, secondary school, high school, and higher education levels. Education is provided at all levels in both private and public schools. Students who graduate from high school or equivalent schools must take the higher education transition exams conducted by the Measurement, Selection, and Placement Center (Ölçme, Seçme ve Yerleştirme Merkezi-ÖSYM) to enter higher education institutions. Students may be eligible to be placed in a higher education institution in line with their exam scores and preferences. Students can graduate by providing education in four different ways in higher education institutions. Accordingly, those who complete vocational schools with a two-year education period are given an 'Associate Degree'. In contrast, students who complete a minimum four-year education period in faculties and colleges graduate with a 'Bachelor's Degree'.

When we look at the history of accounting education in Turks, the first signs date back to the time of the 'Ilkhanate'. This period is considered an important development in accounting education due to the four basic accounting teaching books written during the Ilkhanid period. These can be listed as follows: 'Camiü-l Hesap, Saadetname, Kanunu Saadet, Kitab-us Siyakat' and 'Risale-i Felekiyye' (Güvemli, 1995). The book, prepared by the accountant "Felakalayı Tebrizi" to teach accounting to the vizier's son during the Ilkhanid period, is the first known source of accounting education in Turkish history. However, the fundamental developments in accounting education started with the Tanzimat Period. For this reason, the period distinction regarding the history of accounting education is generally discussed in two main parts: the period from the Tanzimat Reform Era to the Declaration of the Republic and the period after the Declaration of the Republic (Yücel et al., 2012).

Accounting Education in the Period from Tanzimat to the Proclamation of the Republic: The educational life of the Turkish-Muslim people, who generally took part in wars in the Ottoman Empire, was mainly based on military training. The fact that Turkish-Muslim people remained away from trade in the Ottoman Empire caused trade to be carried out primarily by minorities and foreigners (Banar and Aslan, 2009). The deficiencies present in commercial life during the Tanzimat period showed that the Turkish-Muslim people needed the necessary knowledge and experience in trade. For this purpose, accounting courses began being taught within the "Mekteb-i Mülkiyeyi Şahane" school, founded in 1868 (Dinç, 2008). It is seen that in the period until 1883, accounting courses were included in the curriculum of schools at the junior high school and some high school grades. In 1883, "Hamidiye Higher Trade School" was established. With the return of people sent abroad for educational purposes, accounting courses began to be given by these people. Thus, accounting education remained under the influence of the French school. In 1926–1940, the influence of the German school was seen in the field of accounting (Akdogan and Umut Doğan, 2022).

Accounting Education in the Period After the Proclamation of the Republic: One of the critical steps taken in education after the Proclamation of the Republic was the establishment of schools providing education in the field of commerce. In 1924, "Hamidiye Higher Trade School" was divided into three different levels and continued to provide education under the names "Middle Trade School," "Higher Trade School," and "Istanbul Ulumu Aliye-i Ticariye Mektebi." The school, transformed into the "Istanbul Economic and Commercial Sciences Academy" by the "Academies Law" enacted in 1959, became an institution providing four-year education rather than three-year education. The institution, which has been providing education under the name "Marmara University, Faculty of Economics and Administrative Sciences" since March 28, 1983, continues today as "Marmara University Faculty of Business Administration." The abolition of "Istanbul Darülfünun," founded by Abdülhamit in 1933, and the establishment of Istanbul University is another critical step regarding accounting education during the Republic period. An economics faculty was also established at Istanbul University in 1936 (Gücenme Gençoğlu and Arsoy Poray, 2006). Until 1950, "Istanbul Higher School of Economics and Commerce," "Istanbul University Faculty of Economics," and "Izmir Higher School of Economics and Commerce" were the higher education institutions providing accounting education in Türkiye. In addition, accounting training was delivered within the "Faculty of Political Sciences," whose main priority was to meet the personnel needs of the state. Between 1950 and 1960, two more colleges were added: "Ankara Higher School of Economics and Commerce" and "Eskişehir Higher School of Economics and Commerce." Later, the number increased with the start of training within the "Middle East Technical University, Faculty of Administrative Sciences" (Turkish Court of Accounts, 2018). With the transition to liberal economic policies in Türkiye, the rapidly increasing number of private sector enterprises need qualified personnel, and the importance of business administration and accounting education has increased. In order to meet the increasing need for trained personnel, there

were significant increases in the number of faculties affiliated with universities, economic and commercial sciences academies, and affiliated colleges after 1960. In order to meet the increasing need for a qualified workforce in parallel with the development of the private sector, education was structured under Law No. 7334, and higher economics and commerce schools were transformed into academies (Güvemli et al., 2018).

Today, accounting education is given at secondary and higher education levels in Türkiye. Accounting and finance education at the secondary education level is provided within the vocational and technical Anatolian high schools affiliated with the Ministry of National Education in four-year education. Accounting education at the higher education level is offered at three levels: associate, undergraduate, and graduate. Vocational high schools provide accounting education at the associate degree level for two years. Four-year accounting education at the undergraduate level is given in various faculties and college departments of universities. The final stage of accounting education consists of master's and doctoral programs provided within institutes affiliated with universities.

4. ENGLAND EDUCATION SYSTEM AND ACCOUNTING EDUCATION

The education system in England, as in Türkiye, is carried out with a dual approach: private and public schools. Public schools offer free education until university, while private schools offer paid education. However, unlike Türkiye, all universities in England offer paid education. Education in England is provided in five stages: the Early Years Foundation Stage (EYFS), Primary Education, Secondary Education, Further Education (FE), and Higher Education (HE). Primary education for children aged 4–11 in England aims to provide all students with basic literacy and numeracy skills and a foundation in mathematics, science, and other subjects. In England, students are transferred directly from primary to secondary schools, regardless of their abilities. However, admission requirements may vary for some schools, such as grammar schools. Further education (FE) is an education that generally covers non-advanced courses for those over the age of 16 after the compulsory education period.

In contrast, higher education (HE) covers the education offered at universities. Education in England is mandatory for all children between the ages of 5 and 16 and lasts 11 years. General curriculum courses are offered until the last two years of 11-year compulsory education. In addition to the mandatory courses given to students in the previous two years, they can choose different methods according to the university departments they want to attend or the professions they wish to pursue. Accounting courses are also among these elective courses, and students first encounter accounting courses at this stage. Students who complete this training are given a General Certificate of Secondary Education (GCSE) certificate. Since higher education institutions in England have an autonomous structure, a separate admission policy is applied by each department. Although there is no central exam for entrance to higher education, universities can use it for special exams if they deem it necessary. Although no main exam exists for access to higher education, universities can conduct special exams if necessary. People who complete their compulsory education with the "General Certificate of Advanced Education (GCE A-Level)," "General Certificate of Secondary Education (GCSE)," "General National Vocational Qualification (GNVQ)," or equivalent qualifications to these certificates can be accepted for higher education.

When we look at the history of accounting education in England, the first important signs date back to the introduction of the double-entry registration system in the 16th century. However, in the 16th and 17th centuries, English merchants showed little interest in the double-entry recording method in practice. It is seen that the double-sided recording method began to be used more frequently in recording commercial transactions after the second half of the 17th century (Uç, 2009). Accountants,

who became more important during the First World War, developed their expertise in managing the companies and banks of enemy states. Accountants' assistance in controlling costs related to ammunition production gave rise to management accounting. Increased taxation related to the war period also increased the workload of accountants regarding tax. With the establishment of the Prince of Wales National Relief Fund in 1914, the importance of audit and control duties increased, as did the need to audit income and distributions. Manufacturing and production industries that developed with the Industrial Revolution increased the importance of cost accounting. It is essential that ICAEW was founded in London in the 1870s as a voluntary association under the name of the Institute of Accountants (Paris, 2016).

Today, the first stage of accounting education in England begins with selecting accounting courses among the elective courses in the last two years of the 11-year compulsory education. If a person wants to advance in the accounting profession, there is no requirement to be a university graduate. Still, accounting education should be received in colleges that provide vocational education. Graduates of these colleges can start working as accounting technicians in the sector. Accounting certificate and diploma programs are offered at four levels with unique course programs in these colleges where accounting education is provided. In addition, those who have completed the Advanced Education Courses can continue their education in the relevant schedules of the universities, provided that the universities accept them. Detailed accounting education is provided in the curriculum of the accounting and finance departments of business schools in higher education institutions. Students graduating from these departments are called accounting experts and serve as experts in specific practice areas such as auditing, management consulting, forensic accounting, taxation, and corporate finance. In England, in addition to accounting expertise and accounting technicians, there are also types of accounting that require specialization, such as cost and management accountants (Chartered Management Accountant and Chartered Public Finance Accountant).

5. COMPARISON OF ACCOUNTING EDUCATION IN TÜRKİYE AND ENGLISH HIGHER EDUCATION

5.1. Study Purpose and Method

This research aims to determine the similarities and differences by comparing the accounting education provided at the higher education level in universities in Türkiye and England. For this purpose, the education systems, curricula, qualifications, and credits of the courses in the education program and the distribution of academics at the universities selected as examples are examined through document analysis.

5.2. Research Sample

In Türkiye, accounting education at the higher education level is provided at the universities' relevant vocational schools, colleges, faculties, and institutes. To make a qualified comparison, the study evaluates accounting education in business departments within faculties, especially in higher education. In England, the highest level of accounting education for students who want to study accounting at the undergraduate level is given in the accounting and finance departments, so the study focuses on these departments. In the analysis, it is noteworthy that in England, universities focus on specific areas of expertise, while in Türkiye, there is a university structure with a high diversity of programs and departments. For this reason, different areas of expertise exist simultaneously within a university in Türkiye, such as the Faculty of Economics and Administrative Sciences, the Faculty of Education, the Faculty of Medicine, the Faculty of Agriculture, or the Faculty of Engineering. In Türkiye, accounting education at the undergraduate level is given in the business departments of universities within the

economic and administrative sciences, or business faculties. In England, accounting education is provided by university faculties and departments specializing in business administration. The first and most important difference in comparing educational institutions emerges at this point. Business departments in Türkiye include other field courses besides accounting, while accounting departments in England focus directly on accounting-oriented methods.

A prominent university in accounting education from both countries is determined, and the similarities and differences are determined by examining the course curricula, academic staff, and credit systems in the universities while comparing accounting education in Türkiye and England in the study. For this reason, Marmara University, Faculty of Business Administration, one of the first schools where accounting education was given in Türkiye and one of the leading universities in Türkiye, was determined as an example. As for the England example of the study, the Accounting Department of Alliance Manchester Business School (MBS), located within the University of Manchester, one of the best universities providing accounting education in England, was preferred. Data from the University of Manchester, Alliance Manchester Business School (MBS) Accounting Department was obtained from <https://www.alliancembs.manchester.ac.uk>. In the document analysis of the study, the address <http://isl.isletme.marmara.edu.tr/> was used as the source for the data of Marmara University, Faculty of Business Administration, Department of Business Administration.

Marmara University Faculty of Business Administration: Marmara University Faculty of Business Administration is the continuation of the "Hamidiye Ticaret Mekteb-i Âlisi" school, founded in 1883 by taking the French school as an example. Marmara University Faculty of Business Administration, one of the most established business schools in Türkiye, was established with the aim of training "tradesmen," that is, "entrepreneurs." As a result of the change in political and economic conditions in the country after the Balkan Wars, the school's name was changed to "Ticaret Mektebi Âlisi." Since 1914, female students have begun to receive education with the "Ameli İnas" branch opened within the faculty. The school has provided mixed education under "Higher School of Economics and Commerce" since the 1924–1925 academic year. After the Second World War, there was an increase in the number of business schools. Since 1959, the school has continued under "Istanbul Economic and Commercial Sciences Academy." In 1977, it continued his school education within separate faculties such as 'Faculties of Economics, Political Sciences, and Business Administration'. In 1982, these three faculties, along with some other educational institutions, were merged again under the "Faculty of Economics and Administrative Sciences." However, in the following years, the Faculty of Economics and Administrative Sciences departments were separated again, and education was continued as 'Faculties of Business, Economics, and Political Sciences' at Marmara University. Marmara University, which continues accounting education under the name of Marmara University, Faculty of Business Administration, with the decision of the Official Gazette dated 23.03.2012 and numbered 28242, currently serves higher education in two departments. Active ongoing education and research areas within the Department of Business Administration, which provides education in Management Information Systems and Business Administration, are shown in Table 1.

Tablo 1. Marmara University, Faculty of Business Administration, Department of Business Administration Programs

| | | |
|----------------|--|---|
| LICENCE | • Department of Human Resources Management | • Department of Commercial Law |
| | • Department of Accounting and Finance | • Department of Production Management |
| | • Department of Management and Organization | • Department of Organizational Behavior |
| | • Department of Marketing - Department of Quantitative Methods | |
| | | |

| | Program | MSc with Thesis | MSc without Thesis | Doctoral |
|-----------------|---|-----------------|--------------------|----------|
| GRADUATE | Financial Markets and Investment Management | ✓ | ✓ | - |
| | Real Estate Valuation and Financing | ✓ | ✓ | - |
| | Global Marketing | ✓ | ✓ | ✓ |
| | Human Resources Management | ✓ | ✓ | ✓ |
| | Business Law | - | - | - |
| | Accounting Audit | ✓ | ✓ | - |
| | Accounting Finance | ✓ | ✓ | ✓ |
| | Accounting Finance (English) | ✓ | ✓ | ✓ |
| | Accounting Finance (German) | ✓ | - | ✓ |
| | Organizational Behavior (English) | ✓ | ✓ | ✓ |
| | Marketing | ✓ | ✓ | ✓ |
| | Marketing (English) | ✓ | ✓ | ✓ |
| | Marketing (Almanca) | ✓ | - | ✓ |
| | Retailing and Sales Management | - | ✓ | - |
| | Numerical Methods | ✓ | ✓ | ✓ |
| | Strategic Brand Management | - | ✓ | - |
| | Sustainable Growth and Quality Management | ✓ | ✓ | - |
| | Social Projects Management and Organization | ✓ | - | - |
| | International Business | ✓ | ✓ | - |
| | Decision Science for Managers | ✓ | ✓ | - |
| | Management and Organization | ✓ | ✓ | ✓ |
| | Management and Organization (English) | ✓ | ✓ | ✓ |

There are 24 professors, 9 associate professors, 8 doctoral lecturers, and 4 research assistants in the academic staff of Marmara University, Faculty of Business Administration, Department of Business Administration, and Department of Accounting and Finance. The Department of Business Administration provides education in three different languages: Turkish, English, and German. The Business Administration (Turkish) Program is considered in the study. Basic business courses are given to all business department students in the 1st and 2nd grades. Starting in the 3rd grade, students are allowed to specialize in their fields of interest within the scope of the field of specialization application. Within the Business Administration program's scope are two different branches of accounting education: accounting auditing and accounting and finance.

The University of Manchester-Alliance Manchester Business School, Department of Accounting: Founded in 1851 as "Victoria University of Manchester (VUoM)," the "Technical School" was financed by the "Manchester Corporation" in 1892. The school, modeled on German technical high schools, was later named "Manchester Municipal Technical School." After the First World War, the name of the technical school was changed to "Manchester Municipal College of Technology." The school provided education to meet the post-war business and management needs and train and develop professional managers. The first undergraduate education in management sciences was started at the "Manchester Institute of Science and Technology" (UMIST) in 1965. The University of Manchester is one of the first two business schools established in the United Kingdom in 1965. The school, which offers undergraduate, master's, doctoral, MBA, and executive education programs, has been called Alliance Manchester Business School since 2015. Alliance Manchester Business School delivers internationally worldwide (via centers in Dubai, Hong Kong, Shanghai, and Singapore) with over 500 academic, teaching, and support staff representing different nationalities. Additionally, executive training is offered to undergraduate and graduate students worldwide with AACSB International, AMBA, and EQUIS triple accreditation. In 1968, the "School of Accounting & Finance" was established at "The Victoria University of Manchester." In 1985, a collaboration was established with IBM to develop innovative approaches to management teaching. 1990, a joint MSc was developed between the

"Manchester School of Management" and the "School of Accounting & Finance." In 2004, "The Victoria University of Manchester's School of Accounting and Finance" and "UMIST's School of Management and the Program in Research in Science and Technology" merged. "Middle East Center" was opened in Dubai in 2006, "China Center" was opened in Shanghai in 2008, and "South America Center" was opened in São Paulo in 2010. Today, Alliance Manchester Business School offers a range of study opportunities, from undergraduate and postgraduate degrees to MBAs and short business courses. Contribution is provided to people with different education and experience with a market-oriented, entrepreneurial higher education model and programs supported by social responsibility. The training areas provided at Alliance Manchester Business School can be listed as follows, Accounting & Finance, Business, Management & Strategy, Leadership, Data, AI & Analytics, Entrepreneurship & Innovation, Digital Transformation & Information Technology, People & Organizations and Marketing & Operations.

Entry and acceptance requirements for the programs vary depending on their features. Generally undergraduate education is between 3 and 4 years, and short professional manager training is also provided at the school. There are also postgraduate courses in the fields of MSc Financial Management, MSc Accounting, MSc Accounting & Finance, MSc Finance, and MSc Quantitative Finance. Alliance Manchester Business School has four departments: accounting and finance, innovation, management and policy, people, management and organizations, management sciences, and marketing. The school also has four institutes dedicated to research on business and equality, sustainable consumption, productivity, and innovation, and two research centers: the Investment Risk and Decision Analysis Center and the Cognitive Sciences Research Center. The sections under "Accounting and Finance" are shown in Table 2.

Tablo 2. Departments within Accounting and Finance

| Departments | Education Year |
|--|-----------------------|
| BSc Accounting | 3 years |
| BSc Accounting with Industrial / Professional Experience | 4 years |
| BSc Business Accounting with Industrial/Professional Experience | 4 years |
| BSc International Business, Finance and Economics (IBFE) | 3 years |
| BSc International Business, Finance and Economics (IBFE) with Industrial / Professional Experience | 4 years |
| BSc Management (Accounting & Finance) | 3 years |
| BSc Management (Accounting & Finance) with Industrial / Professional Experience | 4 years |

"BSc Accounting" and "BSc Accounting with Industrial/Professional Experience" pieces of training are carried out per the "Undergraduate Partnership Program (UPP)" within the scope of cooperation with the "Institute of Chartered Accountants in England and Wales (ICAEW)". The "BSc Business Accounting with Industrial/Professional Experience" program is provided in accordance with the collaboration between the University of Manchester, PricewaterhouseCoopers (PwC), and the Institute of Chartered Accountants in England and Wales (ICAEW). "Undergraduate Partnership Program (UPP)" was designed with "The Institute of Chartered Accountants in England and Wales (ICAEW)". Alliance Manchester Business School programs offer work experience, exposure to companies such as Ernst & Young, Goldman Sachs, Grant Thornton, Mazars, and PwC, and internship opportunities through UPP. Opportunities are also offered, such as essential exemptions from ICAEW's exams and ICAEW ACA documents and the right to become a chartered accountant two years after graduation. For comparison in the study, it was decided to take the Accounting BSc program at Alliance Manchester Business School, Accounting and Finance, as an example to be compatible with the

Department of Business Administration at the Faculty of Business Administration in Türkiye.

5.3. Research Findings and Evaluation

This section reveals similarities and differences by comparing accounting education in the universities subject to the study. First, the distribution of both universities' academic staff and accounting faculty members according to the total was evaluated. It has been determined that there are 311 faculty members at Alliance Manchester Business School, of which 27.33%, i.e., 85 faculty members, are in the accounting field. At Marmara University Faculty of Business Administration, 32.61% of the total 138 faculty members are in accounting.

5.4. Comparison of Graduation Requirements and Credit Systems

Students who complete all the requirements of the education program they are registered in, such as courses, practices, and internships, by the provisions of the relevant regulation and whose overall grade point average (GPA) is 2.00 or higher, are entitled to receive a diploma from Marmara University. Students must complete all the necessary studies (theoretical course, practice, seminar, individual study, exams, assignments, etc.) to complete a course and achieve the determined learning outcomes successfully. At Marmara University, students must succeed in at least 30 European Credit Transfer and Accumulation System (ECTS) credits each semester of their four-year education. At the University of Manchester, courses are worth 10 or 20 credits, depending on the study requirements of the course content. In the UK, one credit value generally means around 10 hours of study. This means that a 10-credit course will be completed in 100 hours.

5.5. Comparison of Core Curriculums

The primary curriculum of universities in higher education in Türkiye consists of three main parts: compulsory courses that all university students must take, compulsory courses that students must take according to the department's requirements, and elective courses. Higher education curricula in England consist of compulsory and elective courses deemed necessary by the department. As in all universities in Turkey, Marmara University students are required to take courses such as "History of Civilization, Sociology, and Information Technologies" in addition to the compulsory standard, regardless of department. There is no core curriculum at Alliance Manchester Business School in accounting and finance.

5.6. Comparison of Accounting Curriculums

In this part of the study, courses and credit systems are discussed to compare accounting courses in the curriculum. Since there is no general consistency in the credit ratings of these two programs, course credits cannot be reached. English classes are evaluated annually, while course credits in higher education in Türkiye are obtained with semesterly success. All students of Marmara University, Faculty of Business Administration, Business Administration (Turkish) Program, take introductory business courses in their first and second years. The distribution of first-year classes at the universities subject to the study is shown in Table 3.

Tablo 3. Comparison of First-Year Course

| | Marmara University | | Alliance Manchester Business School | |
|-------------------------|-------------------------|--------|-------------------------------------|--------|
| | Lessons | Credit | Lessons | Credit |
| Accountancy and Finance | Financial Accounting I | 5 | Financial Reporting | 10 |
| | Financial Accounting II | 5 | Introductory Management Accounting | 10 |
| | | | Financial Decision Making | 10 |

| | | | | |
|---------------|---|---|---|----|
| | | | Quantitative Methods for Accounting and Finance | 20 |
| | | | Auditing & Professional Accounting I | 20 |
| Others | Microeconomics | 3 | Microeconomics 1 | 10 |
| | Macroeconomics | 3 | Macroeconomics 1 | 10 |
| | Business Mathematics I | 5 | Law for Accountants | 20 |
| | Business Mathematics II | 5 | Principles of Taxation | 10 |
| | Introduction to Business | 5 | | |
| | Basic Principles of Law | 3 | | |
| | Organizational Behavior | 5 | | |
| | History of Civilization | 4 | | |
| | Sociology | 4 | | |
| | Information Technologies | 5 | | |
| | Turkish Language I | 2 | | |
| | Turkish Language II | 2 | | |
| | Foreign Language I (Optional) (German I - English I - French I) | 2 | | |
| | Foreign Language II (Optional) (German I - English I - French I) | 2 | | |

The 30-credit first-year courses of the Marmara University Business Administration Department consist mainly of compulsory courses. Table 3 shows two accounting courses, "Financial Accounting I" and "Financial Accounting II" among the first-year compulsory courses. Accordingly, 16.67% of the total credits required in the first year constitute accounting education courses.

Alliance Manchester Business School, Department of Accounting and Finance, offers accounting and finance-based specialist courses that will introduce first-year accounting students to the skills and techniques required by the accounting profession. Mathematics, statistics, economics, and law courses can also benefit students. In addition, students must prepare an employer-supported audit project for large accounting companies such as KPMG for the first year. Nine compulsory courses can be taken in the first year at Alliance Manchester Business School, Department of Accounting and Finance, and five of these courses are direct accounting specialization courses. Accounting specialization courses constitute 55.5% of the total systems in the first year. The second-year course distributions of the universities subject to the study are shown in Table 4.

Table 4. Comparison of Second-Year Courses

| | Marmara University | | Alliance Manchester Business School | |
|--------------------------------|---------------------------------------|---------------|---|---------------|
| | Lessons | Credit | Lessons | Credit |
| Accountancy and Finance | Introduction to Business Finance | 5 | Financial Statement Analysis | 10 |
| | Inventory and Financial Statements I | 5 | Financial Reporting and Accountability | 20 |
| | Inventory and Financial Statements II | 5 | Intermediate Management Accounting | 20 |
| | | | Foundations of Finance B | 20 |
| | | | Professional Accounting Practice | 10 |
| | | | Investment Analysis (O) | 10 |
| | | | Mergers & Acquisitions: Financial Perspectives (O) | 10 |
| | | | | |
| Others | Business Statistics I | 5 | Business Strategy | 10 |
| | Business Statistics II | 5 | Business Law1: Law, Business Liabilities and the Consumer | 10 |
| | Law of Obligations | 3 | Principles of Taxation | 10 |
| | Commercial Law | 3 | Development Economics: Understanding Poverty (O) | 10 |
| | Marketing Principles | 5 | | |
| | Marketing Management | 5 | | |

| | |
|---|---|
| Human Resources Management | 5 |
| Management Thought Systems and Processes | 5 |
| Management Science and Techniques | 5 |
| Ataturk's Principles and History of Revolution I | 2 |
| Ataturk's Principles and History of Revolution II | 2 |

Table 4 shows three of the second-year compulsory courses at Marmara University, the Faculty of Business Administration and the Department of Business Administration, are accounting field courses and constitute 25% of the total credit. As seen in Table 4, there are 11 courses in the Alliance MBS, Department of Accounting and Finance department for the second year, and eight of them are compulsory. Seven of the courses address the fields of accounting and finance to develop an understanding of business strategy, accounting, and auditing practices. In addition, ten credits of elective courses must be taken to complete the total credits. In addition to the compulsory courses, there are also elective courses "Investment Analysis, Mergers & Acquisitions, Financial Perspectives & Development Economics" and "Understanding Poverty." Accordingly, according to the eight compulsory courses, accounting courses account for 72.7% of the credit distribution. In addition, core courses in accounting and finance and a ten-credit business law course must be completed. Elective courses can be chosen from the optional second-year course pool or other courses offered within the "Manchester Leadership Programme." Alliance Manchester Business School second-year accounting courses are aimed at providing students with the theoretical knowledge and practical skills required for the work placement year. Then Alliance Manchester Business School accounting department students spend their third year interning at an accounting firm. In this way, students placed in well-established companies in the field of accounting and auditing, such as KPMG and Ernst & Young, can put their theoretical knowledge into practice and gain real and important skills in accounting.

On the other hand, courses continue in the third year at Marmara University, Faculty of Business Administration, Department of Business Administration, and students are offered the opportunity to focus on a certain area of expertise as of the semester. Accordingly, students, you can focus on one of five areas of expertise: human resources management, management and organization, marketing, accounting audit, accounting, or finance. Students can choose courses according to their chosen field of specialization. Starting from this part of the study, comparing the third- and fourth-year curricula of Marmara University Faculty of Business Administration Department students continues with the assumption that Accounting Auditing, Accounting, and Finance specialization areas are selected. Accordingly, the third and fourth-year course distributions of Marmara University, Faculty of Business Administration, and Department of Business Administration are shown in Table 5.

Table 5. Marmara University Third and Fourth Year Course Distributions

| Period | Accounting and Finance | Credit | Accounting Audit | Credit |
|-----------|--------------------------|--------|--------------------------|--------|
| 5. PERIOD | Financial Management | 5 | Financial Management | 5 |
| | Cost Accounting | 5 | Cost Accounting | 5 |
| | Numerical Methods | 5 | Numerical Methods | 5 |
| | Marketing Research | 5 | Marketing Research | 5 |
| | Production Management | 5 | Production Management | 5 |
| | Style Optionality | 5 | Style Optionality | 5 |
| | TOTAL | 30 | TOTAL | 30 |
| 6. PERIOD | Management Accounting | 5 | Management Accounting | 5 |
| | Decision Support Systems | 5 | Decision Support Systems | 5 |
| | Supply chain management | 5 | Supply chain management | 5 |
| | Strategic Management | 5 | Strategic Management | 5 |

| | | | | |
|------------------|---|-----------|-----------------------|-----------|
| | Style Optionality | 5 | Style Optionality | 5 |
| | Free Optional | 5 | Free Optional | 5 |
| | TOTAL | 30 | TOTAL | 30 |
| 7. PERIOD | International Financial Reporting Standards | 5 | Accounting Audit | 5 |
| | Company Valuation | 5 | Internal Control | 5 |
| | Entrepreneurship | 5 | Entrepreneurship | 5 |
| | Style Optionality | 5 | Style Optionality | 5 |
| | Free Optional | 5 | Free Optional | 5 |
| | Free Optional | 5 | Free Optional | 5 |
| | TOTAL | 30 | TOTAL | 30 |
| 8. PERIOD | International Finance | 5 | Fraud Auditing | 5 |
| | Financial Statements Analysis | 5 | Internal Auditing | 5 |
| | Innovation Management | 5 | Innovation Management | 5 |
| | Style Optionality | 5 | Style Optionality | 5 |
| | Free Optional | 5 | Free Optional | 5 |
| | Free Optional | 5 | Free Optional | 5 |
| | TOTAL | 30 | TOTAL | 30 |

According to Table 5, students who choose Accounting Auditing or Accounting and Finance specialization fields for their third and fourth years must choose courses from the specialization field and free elective course pools in addition to the compulsory courses related to the field of specialization they have determined. It has been determined that there is no distinction in terms of compulsory courses in the third-year course distribution in the specialization areas of "Human Resources Management," "Management and Organization," "Marketing," "Accounting Audit," and "Accounting and Finance." In the third-year course distribution, students are encouraged to focus on their chosen fields, with courses offered as specialization optional and free optional rather than compulsory courses. A clear distinction regarding the field of expertise is made in the fourth grade. If students in the fourth year choose the Accounting and Finance specialization field, they must take accounting and finance-oriented courses such as International Financial Reporting Standards, Company Valuation, International Finance, and Financial Statement Analysis. In the field of accounting audit specialization, students are required to take Accounting Audit, Internal Control, Fraud Audit, and Internal Audit courses. A student who graduates from Marmara University, Faculty of Business Administration, Department of Business Administration, takes five accounting courses in the first and second years, even if they do not choose the accounting-finance field of specialization. Specialization elective courses offered to students in the field of accounting specialization as of the 5th semester are shown in Table 6.

Table 6. Accounting Field of Expertise Elective Course Options

| | Style Options | Course Credit | Accounting and Finance | Accounting Audit |
|----------------------------------|---|---------------|------------------------|------------------|
| 5. and 7. PERIOD (AUTUMN) | Financial Markets and Securities | 5 | ✓ | ✓ |
| | Investment Management and Project Valuation | 5 | ✓ | ✓ |
| | Financial Management Applications | 5 | ✓ | ✓ |
| | Blockchain Technology and Crypto Assets | 5 | ✓ | ✓ |
| | Business Budgets | 5 | ✓ | ✓ |
| | Tax Audit | 5 | ✓ | ✓ |
| | Accounting Information System | 5 | ✓ | ✓ |
| | Accounting Audit | 5 | ✓ | - |
| | Internal Control | 5 | ✓ | - |
| | Corporate Governance and Accounting | 5 | ✓ | ✓ |
| | Financial Accounting Applications | 5 | ✓ | ✓ |
| | Foreign Trade Process Management | 5 | ✓ | ✓ |
| | Digital Accounting Applications | 5 | ✓ | ✓ |
| | Creative Accounting Practices | 5 | ✓ | ✓ |
| | Company Valuation | 5 | - | ✓ |

| | | | | |
|---------------------------|---|---|---|---|
| | International Financial Reporting Standards | 5 | - | ✓ |
| 6. and 8. PERIOD (SPRING) | Financial Data Analysis Applications | 5 | ✓ | ✓ |
| | Company Mergers and Acquisitions | 5 | ✓ | ✓ |
| | Behavioral Finance | 5 | ✓ | ✓ |
| | Financial Economics | 5 | ✓ | ✓ |
| | Cost Accounting Applications | 5 | ✓ | ✓ |
| | Case Analysis in Accounting | 5 | ✓ | ✓ |
| | Sustainability and Corporate Reporting | 5 | ✓ | ✓ |
| | International Auditing Standards | 5 | ✓ | ✓ |
| | International Taxation | 5 | ✓ | ✓ |
| | Companies Accounting | 5 | ✓ | ✓ |
| | Fraud Auditing | 5 | ✓ | - |
| | Accounting Audit Applications | 5 | ✓ | ✓ |
| | Internal Auditing | 5 | ✓ | - |
| | International Finance | 5 | - | ✓ |
| | Financial Statements Analysis | 5 | - | ✓ |

As of the 6th semester, students can use their free elective rights to choose courses in other areas of expertise such as law, marketing, human resources management, management, and organization. Accordingly, students can choose from the free elective courses shown in Table 7, in accordance with the total credits they need to achieve.

Table 7. Free Elective Courses

| | |
|--|--|
| Labor and Social Security Law | Employee Experience and Employer Brand |
| Negotiable Instruments Law | Human Relations in Working Life |
| Competition Law | Diversity Management and Inclusion |
| Consumer Law | Industrial Relations |
| Turkish Tax Law | OHS and Ergonomics |
| Distribution Channels and Logistics | Leadership Studies in Human Resources |
| Digital Marketing | Current Issues in Human Resources Management |
| Pricing Strategies | Ethical Approach in Human Resources |
| Export Management | Career and Talent Management |
| Brand Management | Comparative Labor Market Analysis |
| Marketing and Society | Performance Appraisal and Wage Management |
| Public Relations in Marketing | Social Gender Equality |
| Retail Management | Human Resources Planning and Procurement Processes |
| Arts, Sports and Entertainment Marketing | Training and Development in Businesses |
| Strategic Marketing Management | Conscious Awareness in Sustainability through Expressionist Arts |
| International Marketing | Decision Making Techniques in Management |
| Sales Management | Organization Culture |
| Advertising | Product Development |
| Industrial Marketing | Sustainable Production |
| Consumer Behavior | Computerized Production Planning |
| Service Marketing | Production Control |
| Personal Selling Techniques | Institutionalization and Management in Family Businesses |
| Current Approaches in Marketing | Labor Relations Management |
| Marketing Management Seminars | Digital Business Management |
| Marketing Ethics | Digitalization and Human Behavior |
| Fashion Marketing | Communication Management |
| Community Service Studies | Business Ethics and Social Responsibility |
| Management Skills | Business Analysis and Management with Processes |

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| | |
|---|---|
| Management of Intercultural Differences | Organizational Structures and Forms of Organization |
| International Business | Business Management with Case Studies |
| Corporate Image | Strategic Planning Applications |
| Turkish Business System | Sustainability Management |

At Alliance Manchester Business School, accounting department students are required to complete a 40-credit project course in their final year. Additionally, students, individually or as a group, can choose courses based on business law, tax, accounting, and finance, as well as economics or management courses. The distribution of courses that Alliance Manchester Business School accounting students can take in the final year is given in Table 8.

Table 8. Alliance Manchester Business School, Accounting Department Final Year Courses

| Course Title | Credit Rating |
|--|---------------|
| Business Law 2: Law and the Modern Corporation in an International Context | 10 |
| Contemporary Issues in Financial Reporting and Regulation | 20 |
| Accountability and Auditing | 10 |
| Corporate Financial Communication and Valuation | 40 |
| International Finance | 20 |
| Share Prices and Accounting Information Systems | 10 |
| Financial Derivatives | 10 |
| Digital Transformation in Accounting | 10 |
| Corporate Governance in Context | 10 |
| Financial Engineering | 10 |
| Corporate Contracting and Managerial Behaviour | 10 |
| Advanced Management Accounting | 20 |
| Business Decision Analytics | 20 |
| Human Resource Strategy and Practice | 20 |
| Leadership and Success at Work | 20 |
| International and Comparative Human Resource Management | 20 |
| Applied Practical Investing | 10 |
| People Management and Change | 10 |
| FinTech Revolution: The Digital Transformation of Financial Services | 20 |

As seen in Table 8, from the fourth-year courses of Alliance Manchester Business School's accounting department, "Business Law 2: Law and the Modern Corporation in an International Context, Contemporary Issues in Financial Reporting and Regulation," "Accountability and Auditing," and "Corporate Financial Communication and Valuation" courses are required to be taken, and other course electives are free.

Marmara University accounting and finance department graduates can have job opportunities in many sectors, such as production, banking, insurance, other financial institutions, e-commerce, transportation, health, automotive, informatics, telecommunication, and advertising. There are also job opportunities in the fields of consultancy and auditing in the UK, as in Turkey. In both countries, there are many career options for graduates of accounting and finance departments, such as accounting, certified public accountant, banking, insurance brokerage, financial consultant, financial trader, investment analyst, and tax consultant. Career fairs are organized for students at Marmara University and Alliance Manchester Business School for job opportunities after graduation. Alliance Manchester Business School offers academic and career development support to its students from first year onwards, for post-graduation. In this context, current job opportunities are announced to students through weekly e-bulletins. Opportunities are also provided to improve interview skills. Especially with the qualified

internship opportunity offered, students have the opportunity to work for many companies with competitive salaries during their school years. Students who experience the business world through internship opportunities can improve themselves and be rewarded by receiving more qualified job offers when they graduate.

6. CONCLUSIONS AND RECOMMENDATIONS

Since accounting education is essential for training qualified accounting experts, creating an education system that will meet today's needs is necessary. In this context, it becomes more important that universities and programs differ, especially with the increase in international education opportunities. In this context, the study tries to create a perception about education programs by comparing the examples of education programs at the higher education level in England and Türkiye. The study aims to compare higher education institutions in Türkiye and England in order to evaluate the quality of accounting education in Türkiye.

Since the quality of accounting education is closely related to the education programs offered, the study covers the programs, courses, and credits of sample institutions determined to be from two different countries. Especially in terms of accounting education, common points and differences regarding accounting education at the higher education level are determined by comparing the higher education programs of Marmara University, Faculty of Business Administration, Department of Business Administration, and The University of Manchester, Alliance Manchester Business School Accounting Department in England.

Accounting education in Türkiye is given within the accounting and finance departments in business departments, while in England, the name of the department is only "Accounting." The main difference in the two countries' university-level accounting education stems from the significant distinction in the branch structure between the countries. Universities in England are differentiated and specialized according to certain areas of expertise, while universities in Türkiye offer many departments and programs. England has a more specific university structure and a market-oriented education model and focuses more heavily on certain branches, while university programs within Türkiye provide education in business administration in a more general sense. Accordingly, the accounting department at the University of Manchester, Alliance Manchester Business School in England, offers more accounting-oriented courses. Marmara University Faculty of Business Administration includes compulsory courses, especially in the first and second years, as well as general field courses such as business administration, marketing, and law.

It is seen that private sector collaboration and support in various aspects, such as high donations, application projects, and accounting internships in England, significantly impact education. Spending the third year of education at The University of Manchester, Alliance Manchester Business School, with internships in large accounting firms indicates supporting education by putting theoretical knowledge into practice. This shows that more application-oriented education programs and entrepreneurial university qualities are at the forefront in England compared to Türkiye. In this way, students are allowed to reinforce their knowledge in practice. Thus, this result supports studies showing that course curricula abroad are created for practice (Aksu and Gül, 2018; Bekçi et al. 2016; Gül and Aksu, 2022). In addition, the results of the study showing that more importance is given to applied education in England are also supported (Aslan and Baral, 2024).

The University of Manchester Alliance Manchester Business School accounting program focuses on the field of accounting in all educational periods. The education program in Türkiye generally includes courses for the business department in the first two years, courses mainly related to the

accounting field are taken in the last two years, especially with the selection of areas of specialization related to the accounting field. Specialization in the field of accounting in higher education in Türkiye is generally optional, in England, since the selection is made before starting higher education, all students entering the "Accounting" department are generally provided with compulsory courses.

Students are given post-graduation support with the career support offered at both universities. With the qualified internship opportunity offered by Alliance Manchester Business School, students are offered the opportunity to work in many companies with competitive salaries during their school life, as well as the opportunity to receive more qualified job offers when they graduate.

Another important point in ensuring harmony between Turkish and British universities is that the credit systems of the two universities are different. Since this situation, which makes it difficult to ensure harmony between universities, will cause problems, especially for students who want to transfer between universities, the results of studies showing that it is important to apply the same credits for the same courses in all universities in Türkiye based on faculty and university are also supported (Gül and Aksu, 2022; Zaif and Ayanoglu, 2007). It is thought that the study will contribute to the literature in terms of training more qualified accounting experts with a more specific and application-oriented accounting education. It is envisaged that multinational dimensions and course contents can be addressed in more detail in future studies.

Ethical Statement

The study titled "A Comparison In Terms Of Accounting Education At The Higher Education Level: The Case Of Türkiye And England" was written and published in compliance with the rules of Research and Publication Ethics. No falsification was made in the data obtained for the study. This study does not require an ethics committee permission.

Contribution Statement

All authors of the study contributed to all stages of the study, from writing to drafting, and has approved the final version after reviewing it.

Conflict of Interest Statement

This study did not lead to any individual or institutional/organizational conflict of interest.

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Extended Abstract

A Comparison In Terms Of Accounting Education At The Higher Education Level: The Case Of Türkiye And England

Purpose: It is important that accounting information is presented in a timely, accurate, and reliable manner that meets the needs of financial information users. Accounting education programs should also be updated in line with user needs and developed to comply with international standards and technology. For this reason, the quality of the accounting profession and the quality of accounting education are closely related. Because the applicability of the accounting profession depends on the training of professional accountants supported by a qualified and quality education. Therefore, it is important to train qualified professionals who can adapt to changing economic, environmental, and social conditions in accounting education and who can closely follow current legislation. Today, with the increase in international education opportunities, it is becoming more important for universities and programs to show differences. Therefore, it is important to establish an international education system that will meet today's need for accounting experts. This study aims to determine the similarities and differences by comparing the accounting education provided at higher education levels in universities in Turkey and England.

Methodology: The study compares sample higher education institutions in Turkey and England in order to evaluate the quality of accounting education in Turkey at the higher education level. The study examines the programs, courses, and credits of sample institutions determined from two different countries since the quality of accounting education in a country is closely related to the educational programs offered. The study reveals common points and differences regarding accounting education at the higher education level are determined. By comparing the higher education programs of Marmara University, Faculty of Business Administration, Department of Business Administration, which stands out in Turkey, especially in terms of accounting education, and the University of Manchester, Alliance Manchester Business School Accounting Department in England. In line with the purpose of the study, after reviewing the literature on accounting education, general information about the education systems in Turkey and England was given. Then, accounting courses given at higher education levels in sample universities were evaluated by the content analysis method. For this purpose, the education systems, curricula, qualifications and credits of the courses in the education program, and distribution of academicians of the selected universities were examined through document analysis. In addition, accounting education programs were compared in terms of curricula applied by universities, status of compulsory and elective courses, and areas of expertise, and similar and different aspects of education were evaluated.

Findings and Conclusion: Accounting education in Turkey is generally provided in the economics and administrative sciences departments of universities or in the business administration departments of business administration faculties. In England, the field of business administration is not a department but a faculty in universities, and accounting education is provided in accounting departments within these business faculties. The first and most important difference in the comparison between educational institutions emerges at this point. Accounting departments in the UK can focus more specifically on accounting-oriented courses, while in Turkey, business administration departments include general courses in other fields as well as accounting. Another important point in ensuring harmony between Turkish and English universities is that the credit systems of the two universities are different. This situation makes it difficult to ensure harmony between universities and can be a problem, especially for students who want to transfer between universities. While universities in England specialize by separating them according to certain areas of expertise, universities in Turkey offer many departments and programs. While in England, a more specific university structure and a market-oriented education model focus more on certain branches, university programs in Turkey provide education in a more general sense. The University of Manchester, Alliance Manchester Business School accounting program focuses on accounting in all education periods. In the education program in Turkey, while the first two years generally include courses in the business department, the courses in the accounting field are seen in the last two years, especially with the selection of the specialization field in the accounting field. In England, it is seen that private sector collaborations and support have a significant impact on education in various aspects, such as high donations to education, application projects, and accounting internships. This also shows that in England, more application-oriented education programs and entrepreneurial university quality are at the forefront compared to Turkey. It is thought that the study will contribute to the literature in terms of training more qualified accounting experts with a more specific and application-oriented accounting education.