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Araştırma Makalesi
Research Article

THE EFFECT OF NEUROACCOUNTING ON THE ACCOUNTING PROFESSION: A RESEARCH ON ACCOUNTING PROFESSIONALS

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Abstract

Neuroaccounting is a discipline that provides a better understanding of individuals' decision-making processes. This discipline examines the neurological basis of individuals' mental states during the decision-making process. This study aims to examine the impact of neuroaccounting on the accounting profession and to investigate the knowledge levels of accounting professionals about neuroaccounting. To this end, a qualitative study was conducted on accounting professionals in the city center of Isparta who agreed to participate in the study. The study covers accounting professionals in the center of Isparta. In the study, interviews were conducted with semi-structured questions prepared using the in-depth interview method, which is one of the qualitative research methods, and face-to-face interviews. Then, the obtained data were analyzed with the MAXQDA 2024 program. As a result of the analysis, code diagrams were created and the obtained code diagrams were interpreted. As a result of the research, it was determined that the concept of neuroaccounting is not yet fully known by accounting professionals and neuroaccounting is not sufficiently used in the accounting profession. However, it is anticipated that if neuroaccounting is fully known by accounting professionals and starts to be used in the workplace, it will provide benefits and convenience in the work of accounting professionals.

Keywords ***:*** *Neuroscience; Neuroaccounting; Accounting.*

Jel Classification ***:*** *M49; M40; M41.*

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NÖROMUHASEBENİN MUHASEBE MESLEĞİNE ETKİSİ: MUHASEBE MESLEK MENSUPLARI ÜZERİNDE BİR ARAŞTIRMA

Öz

Nöromuhasebe, bireylerin karar alma süreçlerinin daha iyi anlaşılmasını sağlayan bir disiplindir. Bu disiplin, karar alma aşamasında bireylerin zihinsel durumlarının nörolojik temellerini incelemektedir. Bu çalışmanın amacı, nöromuhasebenin muhasebe mesleği üzerindeki etkisinin incelenmesi ve muhasebe meslek mensuplarının nöromuhasebe hakkındaki bilgi düzeylerinin araştırılmasıdır. Bu amaç doğrultusunda çalışmaya katılmayı kabul eden Isparta ili merkezindeki muhasebe meslek mensupları üzerinde nitel bir araştırma yapılmıştır. Çalışma Isparta merkezdeki muhasebe meslek mensuplarını kapsamaktadır. Araştırmada görüşmeler nitel araştırma yöntemlerinden biri olan derinlenmesine görüşme yöntemi kullanılarak yarı yapılandırılmış biçimde hazırlanan sorularla ve yüz yüze mülakat görüşmeleriyle gerçekleştirilmiştir. Daha sonra elde edilen veriler MAXQDA 2024 programı ile analiz edilmiştir. Analiz sonucunda kod şemaları oluşturularak elde edilen kod şemaları yorumlanmıştır. Araştırmanın sonucunda, nöromuhasebe kavramının muhasebe meslek mensupları tarafından henüz tam olarak bilinmediği ve muhasebe mesleğinde nöromuhasebenin yeterli anlamda kullanılmadığı tespit edilmiştir. Fakat, nöromuhasebe muhasebe meslek mensupları tarafından eğer tam olarak bilinirse ve iş yerinde kullanılmaya başlanırsa muhasebe meslek mensuplarının işlerinde fayda ve kolaylıklar sağlayacağı öngörülmektedir.

Anahtar Kelimeler ***:*** *Nörobilim; Nöromuhasebe; Muhasebe.*

Jel Sınıflandırılması ***:*** *M49; M40; M41.*

INTRODUCTION

Accounting is recognised as one of the basic functions for the activities of businesses in all fields. While accounting transactions are carried out by a single accountant in small enterprises, in larger enterprises, these transactions are carried out by large finance departments with many employees. Accounting is not only a social phenomenon but also emerged to meet social needs (Artienwicz, 2016). Accounting is recognised as an important component of business in terms of monitoring economic activities and providing a global summary of their results to identify potential problems and provide background data for decision-making processes in business (Kırhasanoğlu and Özdemir, 2021). Accounting functions are important in decision-making and implementation processes in businesses and organisations beyond economic activities and results. In this context, behavioural accounting, which focuses more on behaviour and decision-making processes, examines how individuals make decisions and how these decisions affect other individuals, organisations, markets, and society (Birnberg and Ganguly, 2012).

Behavioural accounting aims to explain and predict human behaviour in various accounting contexts by examining the behavioural constructs within which accountants operate. In this context, the accounting discipline has to be in close relationship with other social sciences that deal with human actions (Kırhasanoğlu and Özdemir, 2021). Behavioural accounting research, while conducting studies that examine the effects of individuals' emotions when making financial decisions, has also started to investigate the effects of various parts of the human brain, neural pathways, and different drugs on decision-making processes. These studies have led to the concept of neuroaccounting (Usul and Çağlan, 2018). The concept of neuro is a term that describes the mental processes of the individual and the way these processes perceive the external world through the five sense organs. This concept provides a framework for understanding how human neurological functioning responds to environmental stimuli and how mental functions are maintained. In this context, the functioning of the human brain is one of the main research topics of neurology, focusing on the study of the effects of the nervous system on human behaviour (Şenel and Darıcı, 2018).

Neuroaccounting has emerged as a discipline that provides a better understanding of individuals' decision-making processes. This discipline analyses the neurological basis of individuals' mental states during the decision-making process. In this examination process, the effects of different hormones secreted by individuals in risk-taking situations on decision-making processes are also investigated. Neuroaccounting is said to derive from two main starting points. The first point of departure is the

developments in the field of behavioural accounting, which have enabled going beyond the traditional applications of accounting. The second point of departure is the advances in sub-disciplines that integrate neuroscientific techniques into their fields, particularly neuroeconomics (Usul and Çağlan, 2018). The main objective of neuroaccounting is to better understand individuals' financial decision-making processes and how these decisions are reflected in accounting data. Researchers aim to identify the cognitive and emotional factors that influence financial decision-making processes by examining the neurological mechanisms underlying economic and financial behaviours and their effects on accounting practices (Koçak, 2024). Within this information, the importance of neuro-accounting can be summarised as follows (Cesar et al., 2010).

•Neuroaccounting is a discipline that has the potential to bridge the gap between neuroscience and accounting.

•Neuroaccounting offers new perspectives and deep insights into complex financial and economic behaviour.

•Neuroaccounting combines quantitative data with neuroscientific methods, enabling practical applications and interdisciplinary research in areas such as finance, marketing, ethics, accounting, and economics.

•Neuroaccounting contributes to a more in-depth and comprehensive understanding of decision-making processes.

Therefore, neuroaccounting allows us to understand how the brain evaluates the information it has and how this information is analysed. In this context, neuro-accounting research is of great importance as it examines how accounting affects brain-based decision-making processes (Demircioğlu and Ever, 2021). In addition to the importance of neuroaccounting, it also has features. These features are briefly given below (Koçak, 2024).

•Neuroaccounting suggests that financial decision-making is a complex cognitive process involving several neurological networks and brain regions. This process involves neurological interactions that occur at both conscious and unconscious levels when individuals make financial decisions.

•Neuroaccounting draws on behavioural accounting principles that emphasise the influence of cognitive biases and creative thinking on decision-making processes.

•Neuroaccounting uses neuroeconomic models to explain economic behaviour. These models combine findings from the disciplines of neuroscience, psychology, and economics to understand how neural mechanisms influence economic decision-making processes, revealing the role of neural mechanisms in these processes.

•Neuroaccounting makes significant contributions to designing risk management strategies, evaluating investment decisions, and establishing regulatory frameworks.

This research aims to examine the impact of the concept of neuroaccounting on the accounting profession and to investigate the knowledge levels of accounting professionals about neuroaccounting. For this purpose, a qualitative research study was conducted with ten accounting professionals who agreed to participate in the study between 15.10.2024 and 28.10.2024. The study covers accounting professionals in the center of Isparta. In this study, the in-depth interview technique, one of the qualitative research methods, was employed. Fieldwork was conducted through face-to-face interviews using a semi-structured interview form. The qualitative data obtained from the interviews were analyzed using MAXQDA 2024 software, and code schemes were created accordingly. Then, the created code schemes were interpreted. In this research, it was determined that the concept of neuroaccounting was not yet fully known by accounting professionals and that neuroaccounting was not used sufficiently in the accounting profession. However, during the interview, accounting professionals mentioned that they should have more knowledge about neuroaccounting and start using it in the workplace. In addition, accounting professionals emphasized that the use of neuroaccounting in the workplace would provide benefits and convenience in the workplace.

The domestic and foreign studies on neuroaccounting in the literature were examined in detail. As a result of the examination, it was determined that the studies on neuroaccounting were generally compilations and theoretical studies. In addition, no qualitative research was found on accounting

professionals regarding neuroaccounting. Thus, it was decided to conduct this study. This also reveals the originality of the study. In addition, it is thought that this study will guide future studies and researchers on neuroaccounting.

I. LITERATURE REVIEW

It has been determined that there are limited number of studies on neuro-accounting in the literature. The studies published in the domestic and foreign literature on neuro-accounting are given below.

Dickhaut (2009) in his study, he aims to examine the intrinsic accounting mechanisms that support individuals' ability to process and evaluate their economic information by considering the human brain as an original accounting organ from a neuro-accounting perspective. The research provides valuable theoretical insights into cognitive processes in accounting and their impact on accounting theory and practice.

Dickhaut et al. (2010) in their research, they made a theoretical examination of how modern accounting principles emerged in the context of neuro-accounting. In this research, neuroscientists have found that accounting principles show parallels with brain behaviour. In addition, various suggestions were made for the field of neuro-accounting.

Birnberg and Ganguly (2012) in their study, they aimed to examine the future research potential of neuro-accounting. To this end, they provide a theoretical review that highlights the importance of the contribution of insights from neuroscience on decision-making processes and behavioural analyses in accounting. In the study, the implications of the emerging field of neuro accounting on the accounting profession are discussed, and the contributions of an interdisciplinary approach to accounting practice and theory are discussed in detail.

Eskenazi et al. (2016) in their research, they examined the effect of the human mirror neuron system on unethical behaviours in financial reporting processes within a theoretical framework. In particular, the reasons for auditors to deviate from their fiduciary responsibilities were investigated through EEG (Electroencephalogram) findings. This study provides important contributions to a better understanding of psychological factors. That may affect decision-making processes in accounting and provide insights from neuroscience in ethical evaluations from an economic perspective.

Artienwicz (2016) in this study, the concept of neuroaccounting in the context of behavioural accounting and neuroeconomics, and the potential effects of neuroscience on the evaluation of accounting principles, policies, and financial statement presentations are theoretically discussed. Neurobehavioural accounting is defined as a trend that can contribute to the development of more user-friendly financial statements, and in this context, it offers a new perspective on behavioural accounting. Furthermore, the study draws attention to the potential of neuroscience to improve the user experience of financial information presentation by evaluating the effects of neuroscience on accounting practices.

Mackowiak (2018) in his research, he examined the relationships between behavioural accounting, neuro-accounting, creative accounting, and aggressive accounting in a theoretical framework. The study revealed that these different accounting approaches are interrelated and may interact with each other. By analysing the effects of behavioural trends in accounting practices on accounting policies and reporting processes, the study emphasised that these relationships are important for accounting theory and practice.

Usul and Çağlan (2018) in their study, they examined the concept of neuro-accounting in a theoretical framework. In addition, the study analysed the development stages, methods, advantages, and disadvantages of neuro-accounting and predicted that this field will bring new advances to the accounting discipline.

Suryati and Mooduto (2021) in their study the impact of neurobehavioural accounting on decision-making processes was examined and the subjective perspectives of the information providers were analysed using the interview technique as a data collection method. The findings of the analysis reveal that interests, limited tenure, political connections, and lack of information are among the main factors that can influence decision-making behaviour. The effects of these factors on decision-making processes are analysed from a neuro-accounting perspective, and the contribution of the subject to decision-making mechanisms in the field of accounting is discussed.

Ayboğa and Koç (2022) in their study, they aimed to explain the importance of neuro-accounting in the detection of fraud and errors. In this theoretical study, neuro-accounting techniques in the context of behavioural accounting for the prevention and detection of frauds and suggestions for the areas where these techniques are applied are made.

Nazaripour and Zakizadeh (2023) aimed to examine the effects of neuro-accounting on budgetary decisions. For this reason, a survey method was applied to 245 people, including financial and budget managers and experts. The survey results were evaluated using data analysis modelling. In the study, stimulus transfer and heuristic processes were determined as dependent variables. The analysis revealed that stimulus transfer had positive and significant effects on dynamic cognitive processing and expertise variables.

Ağaç and Öztürk (2024) in their study, they conducted a bibliometric analysis of postgraduate theses related to neuro-accounting. In their study, 14 graduate theses related to neuro-accounting were taken into consideration, and analyses were made with the data of these theses. In analyses, it was determined that the number of theses related to neuro-accounting in postgraduate theses in Turkey is very low.

When the above-mentioned studies are analysed, it is seen that theoretical studies have been conducted on neuro-accounting in general. Although there are a few applied studies, there is no study that includes any interviews with accounting professionals about neuro-accounting. Therefore, the originality of this study, which investigates the impact of neuro-accounting on the accounting profession, emerges.

II. MATERIAL AND METHOD

II. I. Method and Approach of the Research

The qualitative research method is an approach that aims to understand complex phenomena and individuals' perceptions of these phenomena through experiences. This method focuses on analyzing the processes of the occurrence of events; at the same time, it offers an interpretive and explanatory framework that aims to discover decision-making processes and the factors that affect these processes. In the scope of this study, in order to provide an in-depth understanding of the participants' experiences, a qualitative method, the phenomenological approach, was preferred in the research. The phenomenological approach is a type of research that aims to understand how the process occurs through methods such as text and discourse analysis and focuses on revealing the meaning and context (Chigbu, 2019). The phenomenological approach derives its theoretical foundations from qualitative research paradigms. Qualitative research aims to analyze research questions with an interpretative approach by considering phenomena from a holistic perspective in their natural context (Yıldırım and Şimşek, 2008). Therefore, this study was conducted within the framework of the phenomenological approach, which is one of the research methods. In the phenomenological approach, the researcher tries to understand ‘what the social phenomenon or process is’, ‘what it means’, and ‘with which common meanings it is represented by experiences’(Çelik et al., 2020). In this context, interviews were preferred as the main data source of the study. In conducting the study, the semi-structured interview technique, which is one of the qualitative data collection methods, was used as basis.

II. II. Method and Approach of the Research

In this study, the in-depth interview method, which is one of the qualitative research methods, was used in the data collection process. Then, semi-structured questions were prepared and face-to-face interviews were conducted. In the in-depth interview method, which includes all dimensions of the subject of the research, open-ended questions are asked, and it is a data collection method that enables the collection of information by conducting one-to-one interviews by allowing detailed answers (Tekin, 2006). Literature was examined in detail for the questions to be asked in the semi-structured interview. However, it has been determined that no interviews or surveys have been conducted on neuro-accounting for accounting professionals. For this reason, questions for the interview were prepared by taking expert opinions for this study. Then, the questions prepared to investigate the level of knowledge of accounting professionals about neuro-accounting and the effect of neuro-accounting on the accounting profession were reviewed in detail and made completely ready. Participants' responses to the questions were recorded with a voice recorder after obtaining their permission. However, it has been determined that no interviews or surveys have been conducted on neuro-accounting for accounting professionals. For this reason, questions for the interview were prepared by taking expert opinions for this study. At the end of the interview, the participants were asked whether they had anything to add,

and the interview was completed. The research was conducted with 10 participants between 15.10.2024-28.10.2024. In this context, a field study was conducted with participants who were determined using the criterion-based sampling method and who were of critical importance for the research. Through the interviews, in-depth answers to the research questions were attempted to be obtained.

During the analysis process, in-depth interviews and audio recordings made with the participants were converted into written text. The duration of the interviews varied between approximately 25 and 50 minutes. Before starting the coding process, all information in the interview texts was anonymized. Then, participant statements were directly coded in line with the descriptive analysis approach, and data analysis was performed using MAXQDA 2024 software, preserving the original structure of the data in the interview documents. During this process, the data were examined with a deductive thematic analysis approach; research findings were visualized with the created code schemes. The codes belonging to the obtained themes were presented through code matrices.

II. III. Method and Approach of the Research

The anonymous information of the ten accounting professionals participating in the study is given in Table 1 below.

Table 1. Anonymous Participant Profile

Code	Gender	Age	Education Status	Experience
P_1	Woman	38	University	12
P_2	Male	42	Master Degree	18
P_3	Woman	37	University	8
P_4	Male	35	University	10
P_5	Male	30	Master Degree	3
P_6	Woman	27	University	2
P_7	Woman	45	University	15
P_8	Male	43	PhD	11
P_9	Male	40	University	13
P_{10}	Male	32	University	5

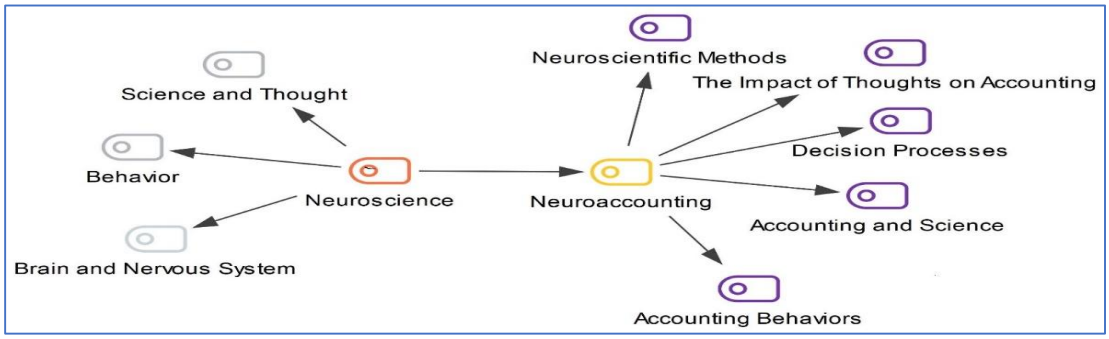
Table 1 shows that six of the interviewed participants are male and four are female. One of the participants has a PhD, two of them have a master's degree, and the rest of the participants have a bachelor's degree. One of the participants has a PhD, two of them have a master's degree, and seven of them have a bachelor's degree. Moreover, six of the participants have more than ten years of experience.

III. RESULTS

III. I. Neuroscience and Neuroaccounting Information Status

In the study, the participants were asked the question ‘What do you know about neuroscience and neuro-accounting?’. The code scheme obtained by analyzing the responses given by the participants is shown in Figure 1.

Figure 1. Neuroscience and Neuroaccounting Information Status



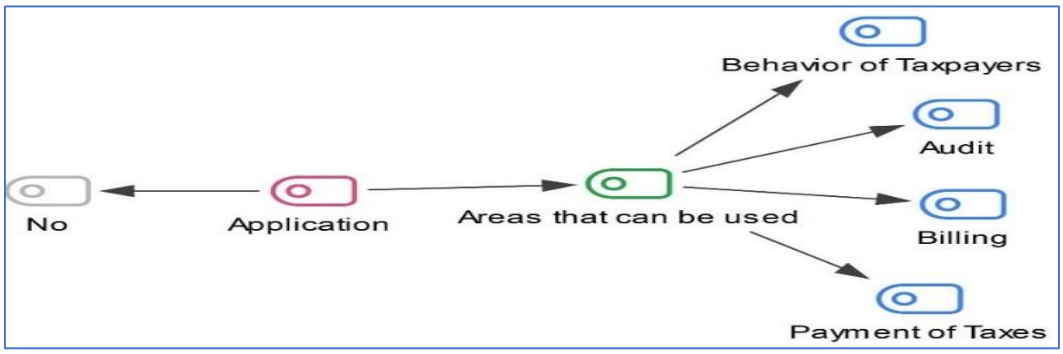
When the answers given by the participants about neuroscience in Figure 1 are examined in general, they gave answers such as 'a field that examines human behaviour', 'a system that affects science and thought', and 'a branch of science that examines the brain and nervous system'. Some participants said that they did not know anything about neuro accounting and gave answers as far as the name was understood.

When we look at the answers given by the participants about neuroaccounting; they gave answers such as 'a system that affects decision-making processes', 'a branch of science that affects the behaviour of individuals in the field of accounting', 'the connection between accounting and science', 'the effect of neuroscientific methods on accounting', 'the effect of our thoughts on our accounting studies'. The participants stated that they heard the word 'neuro-accounting' for the first time. Some of the participants stated that neuroaccounting may have emerged as a result of neuroscience. Therefore, it has been determined that accounting professionals have little knowledge about neuroscience. However, it has been determined that the participants have almost no knowledge about neuro-accounting, and some of them have heard the word neuro-accounting for the first time and only mentioned its name.

III. II. Neuroaccounting Areas of Use

Within the scope of the study, the participants were asked, 'Is neuroaccounting used or applied in any field by accounting professionals? If not, in which areas can it be used?' questions were asked. The code scheme obtained by analyzing the responses given by the participants is shown in Figure 2.

Figure 2. Neuroaccounting Areas of Use



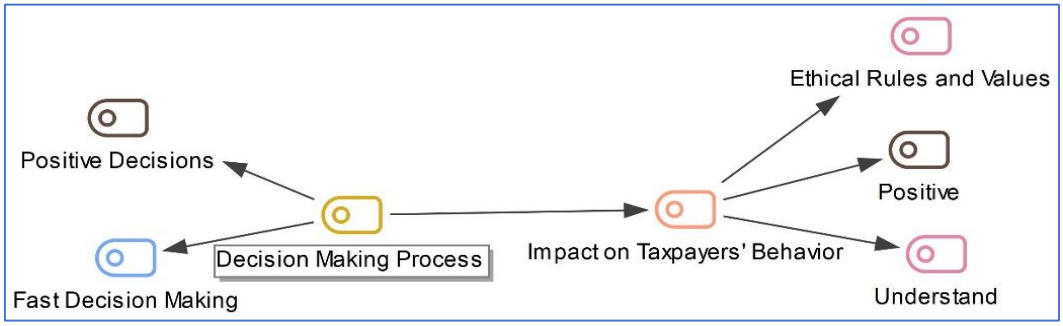
In Figure 2, when the participants were asked whether neuroaccounting is used in any field in their workplaces, the answer was 'no'. The participants stated that neuroaccounting is not used in any field of the accounting profession.

When the participants were asked in which areas neuroaccounting can be used in the accounting profession, answers such as 'invoicing', 'audit', 'payment of taxes', and 'behaviour of taxpayers' were given. Participants generally stated that neuroaccounting should be used in the areas of invoicing, auditing, taxpayers' behaviour towards accounting professionals, and tax payment. They stated that if neuroaccounting is used in these areas, they will be able to do their jobs easily. In this regard, it has been determined that the integration of neuro-accounting applications into the accounting profession can contribute to the members of the profession in various aspects.

III. III. The Relationship Between the Decision-Making Process and Taxpayers' Behavior

In the study, the participants were asked the question 'What is the role of neuroaccounting in the decision-making processes of accounting professionals and the behaviours of taxpayers?'. The code scheme obtained by analyzing the responses given by the participants is shown in Figure 3.

Figure 3. The Relationship Between the Decision-Making Process and Taxpayers' Behavior



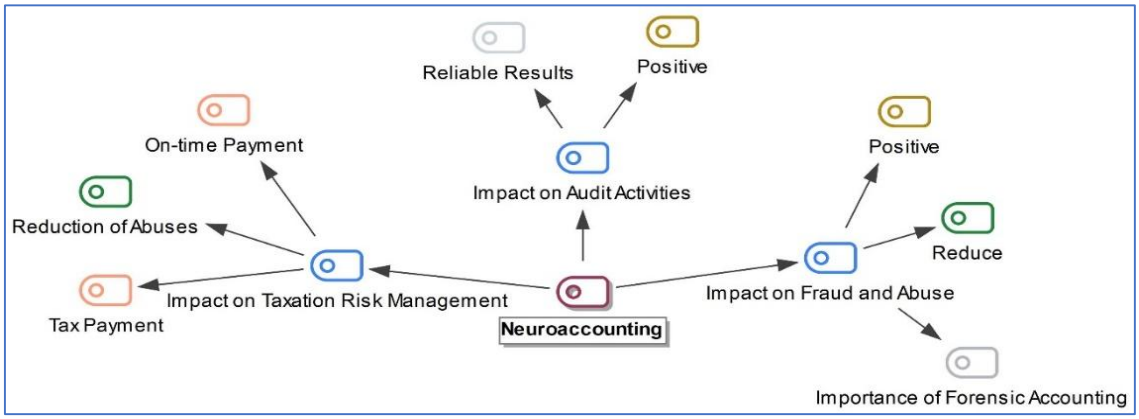
In Figure 3, when the participants were asked about the role of neurobehavioural accounting in decision-making processes, they answered 'fast decision-making' and 'positive decision-making'. The participants stated that neuro-accounting can accelerate the work of accounting professionals by making faster and more positive decisions when making decisions about their work.

Then, when the participants were asked about the role of neuroaccounting on taxpayers' behaviour, the answers were "positive", "ethical rules and values", and "understanding". Participants complain that taxpayers generally do not understand themselves, exhibit negative behaviours, and do not act by ethical rules and values. The participants stated that if neuro-accounting is used in the accounting profession, taxpayers will approach them more positively and their work will be easier. Participants stated that if neuro-accounting is used, it will make positive contributions to both participants and taxpayers.

III. IV. Application to Audit Activities, Taxation Risk Management, Fraud and Abuse

Within the scope of the research, the participants were asked the question 'What could be the role of neuro-accounting in auditing activities, tax risk management, fraud and abuse?'. The code scheme obtained by analyzing the responses given by the participants is shown in Figure 4.

Figure 4. Application to Audit Activities, Taxation Risk Management, Fraud and Abuse



In Figure 4, when the participants were asked about the role of neuroaccounting in auditing activities, 'positive' and 'reliable results' answers were given. The participants stated that more reliable results will be obtained if neuroaccounting is used in the field of auditing.

When the participants were asked about the role of neuroaccounting in taxation risk management, they answered 'reduction of fraud', 'timely payment', and 'tax payment'. Participants stated that if neuro-accounting is used in the field of taxation, they will be more conscious about paying taxes.

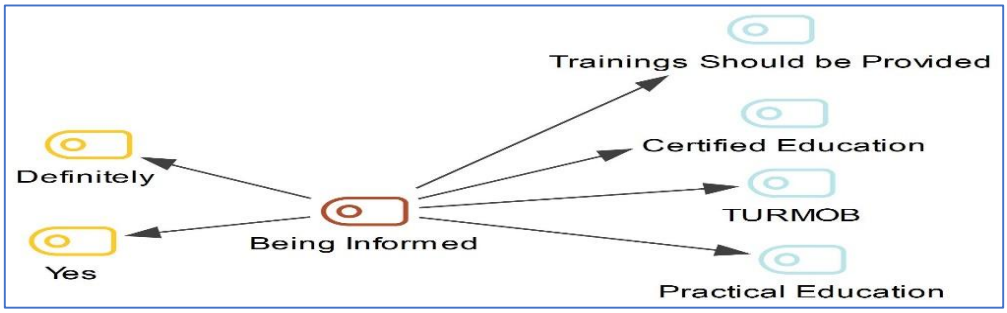
Then, when the participants were asked about the role of neuro-accounting on fraud and misconduct, the answers were 'positive', 'decrease', and 'importance of forensic accounting'. Participants stated that

if neuro-accounting is started to be used in the field of fraud and misconduct, positive results will be obtained, and especially the concept of forensic accounting will emerge here and will be acted upon accordingly.

III. V. Providing Information About Neuroaccounting

Within the scope of the study, the participants were asked the question, 'Should accounting professionals be given training on neuroaccounting? How can these trainings be given? A question was asked. The code scheme obtained by analyzing the responses given by the participants is shown in Figure 5.

Figure 5. Providing Information About Neuroaccounting

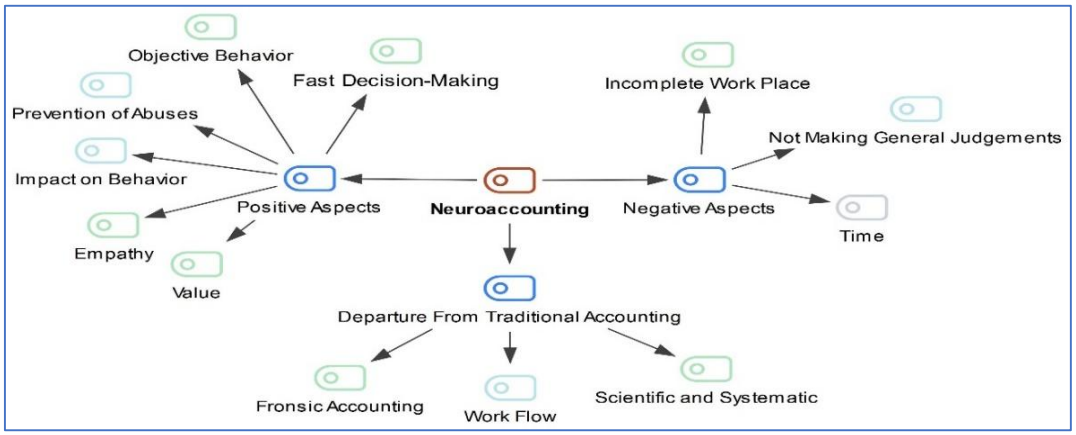


In Figure 5, when the participants were asked whether training should be provided on neuro-accounting, the answers 'yes' and 'absolutely' were given. Then, when the participants were asked how the training about neuroaccounting should be given, the answers were given as 'it can be organised by TURMOB', 'with certified training', and 'with applied training'. Participants expressed that they were curious about neuroaccounting and wanted to be informed about this concept. Participants stated that if the necessary trainings on this concept are given by making arrangements, it will benefit the accounting profession.

III. VI. Difference From Traditional Accounting, Positive and Negative Aspects of Neuroaccounting

In the study, the participants were asked, 'What are the positive and negative aspects of neuro-accounting? In which ways does neuroaccounting differ from traditional accounting? Questions were asked. The code scheme obtained by analyzing the responses given by the participants is shown in Figure 6.

Figure 6. Difference from Traditional Accounting, Positive and Negative Aspects of Neuroaccounting



In Figure 6, when the participants were asked in which ways neuroaccounting differs from traditional accounting, 'scientific and systematic', 'workflow', and 'forensic accounting' answers were given. The participants stated that neuroaccounting differs from traditional accounting, especially with the forensic accounting concept being more prominent and acting accordingly.

When the participants were asked about the positive aspects of neurobehavioural accounting, 'value', 'acceleration of decision processes', 'effect on behaviour', 'empathy', 'prevention of abuse', 'objective

behaviour', answers were received. Participants regarding the use of neuro-accounting, they would be more understood by taxpayers, their work would be treated with more respect and value, and they would be able to make faster and more positive decisions when making decisions about their work.

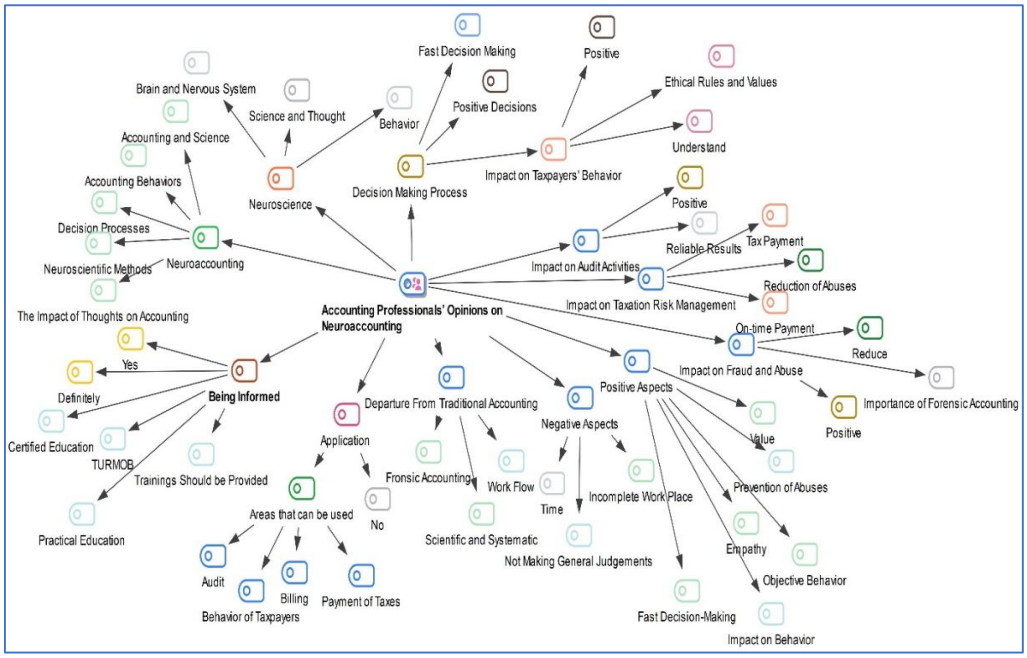
Then, when the participants were asked about the negative aspects of neuro-accounting, 'not being able to make general judgements', 'time', and 'not being able to provide the workflow promptly' were given. The participants stated that neuroaccounting may have negative aspects, that it cannot make general judgements like traditional accounting, and that the workflow cannot be provided on time.

CONCLUSION

Neuroaccounting is positioned as an interdisciplinary field that has emerged to understand individuals' decision-making processes in more depth. This field contributes to the explanation of behavioral tendencies and cognitive mechanisms by examining the neurological basis of individuals' mental states during decision-making processes. In this examination process, the effects of different hormones secreted by individuals in risk-taking situations on decision-making processes are also investigated. Neuroaccounting is said to derive from two main starting points. The first point of departure is the developments in the field of behavioural accounting, which allowed us to go beyond the traditional applications of accounting. The second point of departure is the advances in sub-disciplines that integrate neuroscientific techniques into their fields, particularly neuroeconomics. In addition, experimental research in neuroeconomics has paved the way for accounting researchers to conduct interdisciplinary studies in interaction with neuroscience. The main objective of neuro-accounting is to better understand the financial decision-making processes of individuals and how these decisions are reflected in accounting data (Usul and Çağlan, 2018). Therefore, in this study, the impact of neuro-accounting on the accounting profession and the level of knowledge of accounting professionals about neuro-accounting were investigated.

The aim of this research is to examine the effects of neuro-accounting on the accounting profession and to evaluate the knowledge level of accounting professionals in this field. In this context, the in-depth interview method, which is one of the qualitative research methods, was preferred. Semi-structured interview questions were developed in order to reveal the reflections of neuro-accounting on professional practices and the knowledge levels of professionals on the subject. In line with these prepared questions, face-to-face interviews were conducted with ten participants. The obtained data were analyzed in order to reveal the potential effects of neuroaccounting on accounting practices and the awareness levels of professionals on the subject. In Figure 7 below, a general perspective is presented by creating a code diagram that includes the effect of neuro-accounting on the accounting profession and the level of knowledge of accounting professionals about neuroaccounting.

Figure 7. Accounting Professionals' Opinions on Neuroaccounting



As seen in Figure 7, in this study, it is seen that the participants have little knowledge about neuroscience. The majority of the participants answered that they had heard the word 'neuroaccounting' for the first time, and very few of them had knowledge about this concept. In addition, some of the participants stated that neuro-accounting may have emerged as a result of neuroscience.

It is seen that the participants have little knowledge about neuroscience. However, it has been determined that the participants have almost no knowledge about neuroaccounting, and some of them have heard the word neuro-accounting for the first time and only mentioned its name. Therefore, it has been determined that the accounting profession members do not have complete knowledge about neuro-accounting.

Participants stated that if a neuro-accounting application is applied in workplaces, it should be used in the areas of invoicing, auditing, behaviour of taxpayers towards accounting professionals, and tax payment, where they generally have problems. Participants emphasised that they would be able to do their jobs more easily if neuro accounting were used in the accounting profession. Therefore, if neuro accounting is started to be used, it may benefit accounting professionals.

The participants stated that if neuroaccounting is used in the accounting profession, they will be able to speed up their work by making faster and more positive decisions while making decisions about their work. In addition, the participants stated that if neuro accounting is used, they will be approached more positively by taxpayers and their work will be easier. Therefore, if neuroaccounting is used in the accounting profession, it can make positive contributions to both participants and taxpayers.

According to the opinions of the participants, it is thought that if neuro-accounting is used in the field of auditing, it will provide more reliable results. In addition, if neuro accounting is used in the field of taxation, it is estimated that tax payment will be more conscious. Therefore, if neuro accounting is used in the field of fraud and abuse, positive results can be obtained. In addition, the importance of the concept of forensic accounting can be revealed more clearly and can be acted on accordingly.

Participants stated that they did not have sufficient knowledge about the concept of neuroaccounting. Findings from the interviews revealed that the majority of the participants had never heard of this concept before or were only aware of it to a limited extent. They emphasised that they are curious about this concept and that information about this concept should be provided. The participants stated that if the necessary trainings related to this concept are implemented by making arrangements, it will benefit the accounting profession.

Participants stated that neuro-accounting differs from traditional accounting in some aspects. They stated that if neuroaccounting is used, especially the importance of forensic accounting, will be understood and acted upon accordingly.

Participants stated that the positive aspects of the use of neuro-accounting are that they will be more understood by taxpayers, their work will be respected and valued more, and they will be treated accordingly. They also stated that they would be able to make faster and more positive decisions when making decisions about their business.

Participants stated that the negative aspects of using neuro-accounting are that they cannot make general judgements like traditional accounting, and that the workflow cannot be provided on time.

A a result, it has been determined that the concept of neuro-accounting is not yet fully understood by the accounting profession members and neuro-accounting is not used sufficiently in the accounting profession. In addition, although neuro-accounting has emerged in recent years, it has been determined that there are very few studies on this subject. It is predicted that this study will contribute to future research and scientists who will conduct research on neuro-accounting. Thus, the fact that there is a gap in the field related to this subject and that more studies can be done on this subject is revealed.

Ethics Statement	*Ethics committee permission was accepted by the Social and Human Sciences Ethics Committee of Süleyman Demirel University Ethics Committee on 17.12.2024 with 14 decisions and number E-41687186-050.99-908150. In addition, research and publication ethics were complied with in the study..*
Authors' Contributions	*I am the sole author of this article. I contributed entirely to it.*
Conflict of Interest	*No conflict of interest in this study.*

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