

PROBLEMS ARISING IN THE PRACTICE OF THE ACCOUNTING PROFESSION AFTER THE EARTHQUAKE AND PROPOSED SOLUTIONS*

 **Mehmet Tursun**, Adıyaman University, Adıyaman, Türkiye

 **Yusuf Akpınar**, Adıyaman University, Adıyaman, Türkiye

 **Nurettin Özdemir**, Bozok University, Yozgat, Türkiye

Corresponding Author: Nurettin Özdemir, nurettin.ozdemir@bozok.edu.tr

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Abstract

This study aims to identify the challenges caused by natural disasters, particularly earthquakes, in the practice of the accounting profession and to contribute to enhancing the resilience of the profession by proposing practical solutions. The study employed a qualitative research methodology and adopted a phenomenological research design. Data were collected through face-to-face interviews conducted with participants using semi-structured interview forms. The study sample was selected through criterion-based purposive sampling, and the data were analyzed using inductive content analysis. The findings revealed that the earthquake had significant physical, psychological, institutional, and operational impacts on accounting professionals. Based on these findings, it is recommended that accounting information and documents be stored and backed up not only in physical environments but also on secure digital platforms.

Keywords: Earthquake, Accounting Profession, Accounting Information System

Jel Codes: M41, M48, M49

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1. Introduction

Earthquakes have caused significant loss of life and property both historically and in the present day. Natural disasters such as earthquakes not only cause physical destruction but also bring economic activity to a standstill. They may also lead to the breakdown of social order and significant disruptions to critical information infrastructure (Serin & Demir, 2023). The effects of earthquakes on businesses, which constitute an indispensable part of commercial life, are multifaceted and multidimensional. These effects are particularly significant for accounting professionals, who play a leading role in financial reporting, data management, and regulatory compliance.

Ensuring the security of accounting information systems during disasters, preventing data loss, and maintaining continuity of information flow are strategically important. This importance relates not only to the ability of accounting professionals to continue their activities, but also to the preservation of economic stability. Major earthquakes in Türkiye have repeatedly brought this reality to light. The earthquakes that struck Kahramanmaraş on February 6, 2023, causing widespread destruction across a large geographical area, severely tested accounting professionals' ability to carry out their duties during the disaster. During this period, the inability to access data centers, the destruction or severe damage to offices, the failure to submit tax returns on time, and the disruptions in information sharing contributed to interruptions to professional activities.

Although the force majeure and postponement regulations announced by the relevant public authorities provided some relief, they did not completely eliminate the additional workload or the complex obstacles arising from the disaster. This situation negatively affected not only accounting professionals but also the entire economic system, both directly and indirectly. Many businesses in the earthquake-affected areas either closed completely or continued to operate at low capacity. Physical damage to infrastructure and superstructure, employee losses, and declining client demand were among the main factors that deeply affected business operations and threatened business sustainability. On the other hand, the reconstruction process led to an increase in the number of businesses, creating a need for additional accounting personnel and services.

Accounting professionals may encounter various problems while performing their duties. Several studies have examined problems encountered by accounting professionals in practice. These studies have addressed problems faced by accounting professionals from various perspectives. Among the most prominent issues are the non-collection or late collection of accounting fees (Tuğay & Tekşen, 2014; Aydemir, 2015; Kaya, 2015; Çelik & Şendurur, 2020; Yanık et al., 2023; Gümüş & Karaca, 2024), difficulties in monitoring and implementing frequently changing legal regulations (Özyürek, 2012; Tuğay & Tekşen, 2014; Kaya, 2015), the excessive workload and bureaucratic formalities of the profession (Alagöz & Ceran, 2007; Karcıoğlu & Yazarkan, 2011; Gökgöz & Zeytin, 2012; Tuğay & Tekşen, 2014; Aydemir, 2015; Kaya, 2015; Çelik & Şendurur, 2020; Ede & Karahan, 2020), non-compliance with ethical principles, and unfair competition (Aydemir, 2015; Ede & Karahan, 2020).

The social, economic, and institutional impacts of earthquakes and other natural disasters have been addressed in the literature from different perspectives. Doocy et al. (2013) emphasized that rapid urbanization and population growth in earthquake-prone areas increase the negative effects of disasters on human communities. Their study shows that increasing population density and inadequate building stock exacerbate the destructive impacts of disasters. Regarding the economic effects of earthquakes, Shelor et al. (1990) found that disasters cause significant fluctuations in the stock prices of companies operating in the real estate sector, as observed in the case of the 1989 Loma Prieta earthquake in California. This finding indicates that natural disasters may cause short-term fluctuations and a loss of confidence in financial markets.

Leoni et al. (2021), who examined the role of accounting during times of crisis, revealed how accounting, management, and accountability practices are transformed under extraordinary conditions. Their study indicates that accounting information is a key tool in crisis management. Similarly, Sargiacomo (2015) emphasized that accounting systems played a critical role in emergency response and resource management processes during the 2009 earthquake in Abruzzo, Italy.

Tierney (2002) examined the effects of disasters on business sustainability through the case of the 1994 Northridge earthquake. The study revealed that small and medium-sized enterprises, in particular, experience financial and logistical difficulties during their post-disaster recovery. Siyi et al. (2017) investigated the effects of disasters on tax behavior in the context of government-company relations in China and found that companies paying more taxes after a disaster could gain an advantage in accessing public resources in the future.

In studies conducted in Türkiye, Şen (2023) examined post-earthquake cost estimates and the potential effects of these costs on macroeconomic indicators, concluding that the burden on the public budget would be particularly high. Salik Ata (2023) evaluated the factors that led to the crisis during the Kahramanmaraş earthquakes from the perspective of crisis management. Arslan (2023), on the other hand, analyzed the problems encountered by school principals during the earthquakes of February 6, 2023, and their proposed solutions. In terms of pre-disaster preparedness and risk reduction, Artantaş and Gürsoy (2024) discussed the measures that should be taken to reduce destruction in the Gölcük and Kahramanmaraş earthquakes. Pakalın and Mersin (2023) focused on the vulnerability of individuals with special needs during disaster processes and examined the roles of stakeholders in risk reduction efforts. Yağcı and Alkan (2024) examined the knowledge levels of private security department students regarding the precautions that should be taken before and after an earthquake, emphasizing the importance of disaster awareness in vocational education.

From a theoretical perspective, this study is positioned at the intersection of crisis management, organizational resilience, business continuity management, and accounting information systems security. Organizational resilience refers to an organization's capacity to anticipate unexpected disruptions, cope with crisis conditions, and adapt after a crisis in a way that supports future functioning (Duchek, 2020). Business continuity management, as a crisis-oriented management approach, focuses on identifying threats that may interrupt organizational operations and developing preventive and recovery-oriented capabilities to maintain critical activities during and after disruptions (Herbane, 2010; Galaitis et al., 2023). In the context of the accounting profession, these concepts are particularly important because accounting services depend heavily on uninterrupted access to financial records, digital infrastructures, client data, tax systems, and regulatory reporting mechanisms. Moreover, recent literature on accounting information systems emphasizes that cybersecurity risks, information system controls, assurance mechanisms, and data breaches are central issues in accounting practice in increasingly digitalized environments (Haapamäki & Sihvonen, 2019; Cram et al., 2023). Accordingly, the present study contributes to the literature by extending disaster and crisis management discussions to the professional field of accounting and by conceptualizing the problems faced by accounting professionals after earthquakes, not merely as operational difficulties but also as indicators of disaster resilience, business continuity capacity, and accounting information systems' vulnerability under crisis conditions.

The existing literature has examined the economic, social, managerial, and infrastructural dimensions of disasters in a multifaceted manner. However, the impacts of disaster conditions on accounting practitioners' professional activities, problems accessing information systems, difficulties complying with regulations, and professional sustainability have not been sufficiently examined. Disasters are events that directly affect the workload, data security requirements, and psychosocial resilience of accounting professionals. Disruptions in the practice of

the accounting profession directly affect business operations and, consequently, the economy. Therefore, in-depth analyses of accounting practice under disaster conditions will both fill a gap in the literature and contribute to the development of disaster management policies.

2. Research Methodology

2.1. Purpose of the Research

This study aims to systematically identify problems encountered by accounting professionals working in Adıyaman, one of the provinces most severely affected by the Kahramanmaraş-centered earthquakes of February 6, 2023. The study also aims to analyze the factors affecting the sustainability of professional activities and to develop recommendations on measures and strategies to respond to similar future crises.

In line with this purpose, the following research questions were formulated:

What professional challenges were experienced by accounting professionals after the earthquake?

What are the critical elements affecting the practice of accounting in the post-earthquake period?

What solutions can be proposed to reduce the professional problems that emerge after an earthquake?

2.2. Research Design and Sample

This study employed a phenomenological research design. A research design consists of strategies that are important in qualitative research and ensure the consistent implementation of the research plan (Yıldırım & Şimşek, 2021). Phenomenological studies are used to identify shared experiences related to a particular concept or phenomenon (Creswell, 1998). Similarly, phenomenology enables researchers to gain an in-depth understanding of individuals' lived experiences (Patton, 2002). Accordingly, the phenomenological design was considered appropriate for this study, as it aimed to understand the common lived experiences of accounting professionals who were directly affected by the February 6 earthquakes in Adıyaman.

The interview questions were developed based on the relevant literature and expert opinions. Following a pilot interview, the interview form was reviewed and refined. Data collection was completed when thematic saturation was reached, that is, when no substantially new codes, categories, or themes emerged from the interviews.

The study sample was determined using criterion-based purposive sampling. According to LeCompte and Preissle (1993), in this sampling method, the characteristics required of participants are determined in accordance with the purpose of the study, and individuals who meet these characteristics are included in the sample (Merriam, 2018).

The criteria used for participant selection in this study were as follows: being an accounting professional operating in Adıyaman on February 6, 2023; continuing to carry out professional activities in Adıyaman at the time of the study; and having been negatively affected by the earthquake. Based on these criteria, 12 accounting professionals were included in the study.

Because the study is limited to 12 accounting professionals operating in Adıyaman, the findings should be interpreted within this local context and not generalized to all earthquake-affected provinces. In qualitative research, sample size is determined not by statistical representativeness but by the richness, depth, and saturation of the data obtained from participants. Therefore, the sample size was considered sufficient for obtaining an in-depth understanding of the phenomenon under investigation.

2.3. Data Collection and Analysis

Data were collected via face-to-face, semi-structured interviews. DeMarrais (2004) defines an interview as a conversational process in which the interviewer and participant engage in a focused dialogue around questions prepared for the area under investigation (Merriam, 2018). In this study, the semi-structured interview technique was preferred because it allowed the researcher to ask predetermined questions while enabling participants to elaborate on their experiences in their own words.

The interview form consisted of two sections. The first section included questions about participants' demographic characteristics, while the second addressed their assessments of the earthquake and its aftermath, the professional problems they encountered during this period, and their suggestions for the future. The form included 10 main questions, supported by probing sub-questions designed to obtain more detailed information.

With the participants' permission, the interviews were audio-recorded. The recordings were transcribed verbatim and saved as separate Word files for each participant. In order to become familiar with the data, each transcript was read several times and examined in detail. After this preliminary review, the participant files were imported into MAXQDA Analytics Pro 24 for qualitative data analysis.

The data were analyzed using an inductive coding approach. Initial codes were generated directly from the interview data. These codes were then reviewed repeatedly and grouped into categories according to their similarities and conceptual relationships. In the final stage, related categories were organized into broader themes through repeated review and discussion among researchers. This process enabled identification of the main themes reflecting the professional experiences, challenges, and proposed solutions of accounting professionals in the post-earthquake period.

In this study, credibility and transferability strategies were used to ensure trustworthiness (Shenton, 2004). To strengthen credibility, participants' original Turkish statements were directly quoted, and their English translations were provided (Lincoln & Guba, 2013). In addition, the coding and theme development processes were reviewed repeatedly. To support transferability, the research context, participant selection criteria, data collection procedures, and analysis procedures were described in detail, allowing readers to assess the applicability of the findings to similar contexts.

Prior to the interviews, participants were informed about the purpose of the study, the voluntary nature of participation, confidentiality principles, and their right to withdraw from the study. Consent was obtained from the participants for both participation and audio recording. Participant identities were anonymized during the reporting process.

2.4. Ethics Approval

Name of the committee conducting the ethical review: Adıyaman University Social and Human Sciences Ethics Committee. Date of the ethics committee meeting and decision number: 04/25/2025-75

3. Research Findings

The study's findings are presented under the headings 'Demographic characteristics' and 'Accounting professionals' assessments of the earthquake process.'

3.1. Findings Related to Demographic Characteristics

The certified public accountants participating in the study were coded as CPA-1, CPA-2, ..., CPA-12. Of the professionals, two are women and ten are men. The age ranges of the professionals are as follows: 1 professional is aged 26-35, 9 professionals are aged 36-45, and 2 professionals are aged 46-55. One participant holds a Master's degree, while the other 11 participants hold Bachelor's degrees. The participants' professional experience durations are as follows: 1 participant has 6-10 years, 4 participants have 11-15 years, 3 participants have 16-20 years, 1 participant has 21-25 years, and 3 participants have 26+ years of experience. The total duration of participant interviews was 254.07 minutes, with a mean duration of 21.17 minutes. The longest interview lasted 40.41 minutes, while the shortest interview lasted 9.11 minutes.

3.2. Accounting Professionals' Assessments Regarding the Post-Earthquake Period

Content analysis of the responses from face-to-face interviews yielded 46 codes. The codes have been grouped according to their interrelationships and organized into 12 categories, which are further grouped into 3 themes. The themes generated in the analysis are presented in Figure 1.

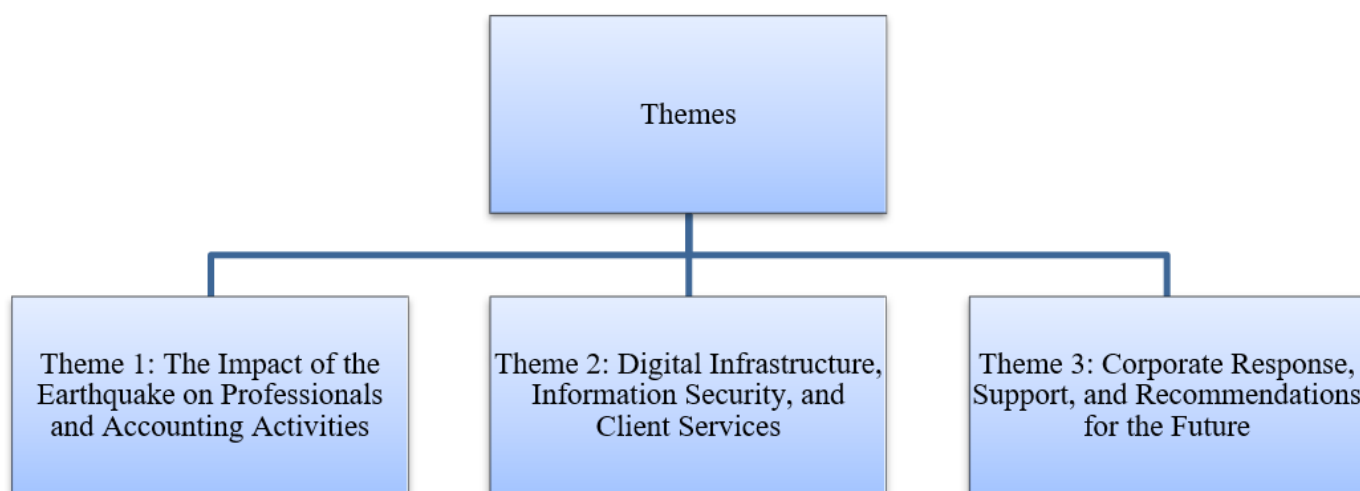


Figure1.Themes Emerging from Data Analysis

As shown in Figure 1, three themes were identified in this research. The first theme addressed the impact of the earthquake on professionals and accounting activities; the second, digital infrastructure, information security, and client services; and the third, corporate response, support, and recommendations for the future. The data obtained within the scope of the research were analyzed within a thematic framework.

3.2.1. The Impact of The Earthquake on Professionals and Accounting Activities

Four categories were created, based on participant statements, to assess the impact of the earthquake on professionals and accounting activities. These categories are presented in Figure 2.



Figure 2.The Impact of the Earthquake on Professionals and Accounting Activities

The impact of the earthquake on accounting professionals and activities has been categorized as physical losses, business continuity issues, psychological effects, and human resources crises.

The following items contributed to the creation of the “physical losses” category: office or building collapse, theft, flooding, and loss of documents and equipment. According to participants’ statements, a significant portion of the offices has completely collapsed. Some offices have sustained partial damage, such as collapsed walls. It has been reported that some offices sustained damage from flooding and theft, resulting in the loss of documents and equipment. Participants stated that they lost their physical documents as a result of the building and office collapses, but they were able to partially recover the documents they had stored and backed up in digital format. Participants expressed the following thoughts on the subject:

“All the walls in the building were destroyed. Our ceiling collapsed. As a result, water flooded in. We returned to the office in the third month. The PCs and valuable antique items had been stolen.” (CPA-1)

“Currently, our organization has 226 registered members. Of these, 150 are actively working. Fifty of them have left, and one-third of their offices have collapsed.”(CPA-3)

“We could not salvage any printed documents. We were able to salvage the hard drives from our computer.” (CPA -5)

“Our office was already destroyed during the earthquake. All our documents and records are already gone.”(CPA-6)

“However, I couldn’t access any physical documents. They were completely destroyed.”(CPA-9)

The “business continuity issues” category is addressed under the headings of delays in the recovery process and suspension of operations. According to their statements, participants were forced to take long breaks from their activities due to issues such as temporary relocation to other provinces, demolition of buildings or their serious damage, and continuation of operations in containers. Some participants reported being unable to start activities for 5-6 months, while others reported being unable to do so for 1.5 years. Some participants stated that they

initially dealt only with urgent tasks, such as social support procedures, SME Agency applications, and procedures for deceased clients. Participants expressed their thoughts on the subject as follows:

“We could not adequately account for the first year and a half. In particular, we addressed issues such as the rights of clients’ employees, the rights of the families of deceased clients, and their ability to benefit from KOSGEB support.” (CPA-1)

“Then, we began living in containers here. We observed a 5-month gap.” (CPA-8)

“When we returned, we had to reorganize that archive for another two months.” (CPA-11)

The “psychological effects” category includes of the following topics: the idea of quitting work, physical and mental fatigue, anxiety about the future, loss of motivation, and trauma. Participants reported that the earthquake experience was extremely exhausting, both physically and emotionally. In addition to physical losses, such as homes, offices, documents, and equipment, loss of income, risk of criminal liability, and uncertainty have affected professionals’ psychological well-being. Professionals who lost their loved ones, staff, and clients suffered severe trauma, and returning to the profession has been difficult. Working conditions in containers, deteriorating living standards, adaptation difficulties, and staff shortages have caused professionals to lose motivation, while constant aftershocks and debris in the surrounding area have made them worry about the future. Participants expressed their thoughts on the subject as follows:

“I considered leaving my profession. I even took steps to do so, but unfortunately I couldn’t.”(CPA-1)

“Should we throw ourselves into the job or leave town?”(CPA-7)

“What compels me to work here, what forces me to stay, is the trust my clients have placed in me.”(CPA-8)

“I seriously considered quitting. However, I had to continue working to remain financially stable.”(CPA-9)

The findings regarding trauma, loss of motivation, anxiety about the future, and thoughts of leaving the profession suggest that the post-earthquake experiences of accounting professionals should be interpreted through the lenses of professional burnout, post-traumatic stress disorder, and occupational resilience.

Employee attrition, fee increases, and inability to find new employees are considered influential in creating the “human resources crisis” category. Participants who commented on employee attrition during the earthquake stated that some employees had lost their lives, while others had moved to other cities and had not returned. Participants stated that their current staff had dispersed due to employee losses and that they faced significant problems finding new employees. It has been stated that there are difficulties in finding qualified employees due to various reasons, such as people who have left the city and returned, declining interest in the accounting profession because other sectors offer higher salaries, people unwilling to return to the accounting profession because of their psychological conditions, and significant increases in employees’ salaries. Participants expressed their thoughts on the subject as follows:

“People are working for high wages in the construction projects undertaken in TOKI(Housing Development Administration)construction sites.”(CPA-4)

“Some of them left the province. Some moved to private companies because they offered very high salaries.”(CPA-5)

“They went to other cities; they did not return. Those who returned did so 6 or 7 months later. Some individuals died.”(CPA-7)

“Experienced employees serve as a lifeline for us. However, finding an experienced employee is quite difficult. After they quit, we try to train new employees from scratch.” (CPA-11)

These findings suggest that accounting professionals should be regarded as critical actors in post-disaster economic recovery because they played an essential role in sustaining accounting services, reconstructing lost records, supporting clients, and mediating between businesses and public institutions under extraordinary conditions.

3.2.2. Digital Infrastructure, Information Security and Client Services

Categories created to assess the impact of the earthquake on digital infrastructure, information security, and client services are presented in Figure 3.

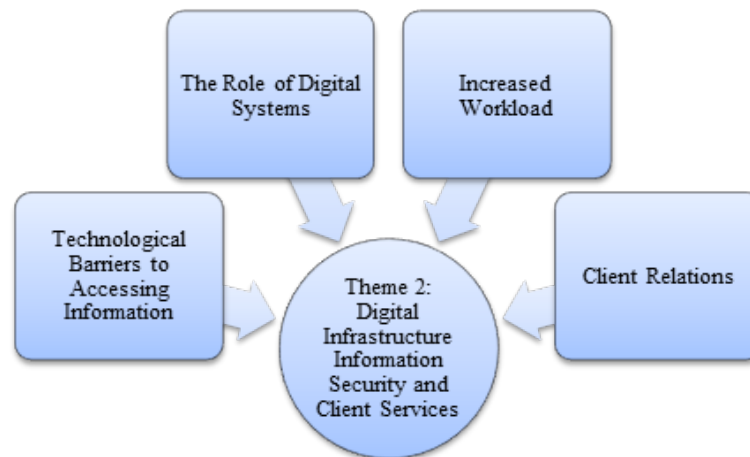


Figure 3. The Impact of Earthquake on Digital Infrastructure, Information Security and Client Services

The impact of the earthquake on digital infrastructure, information security, and client services is addressed under four categories: technological barriers to information access, the role of digital systems, increased workload, and client relations.

Issues such as access to information, digital system failures, backup problems, and internet infrastructure problems contribute to the formation of “technological barriers to information access”. According to participant statements, the death or moving away of many clients has made it impossible to access necessary information, while the suspension of operations by some companies has contributed to the escalation of problems. Due to malfunctions in digital systems, disruptions have occurred in data flow. During this process, some clients lost all their digital data, while a loss certificate prevented transactions from being completed on time. Long-term access issues with the e-archive and SGK systems resulted in incomplete data transfers caused by system errors,

which led to incorrect declarations and adversely affected some clients. Furthermore, disruptions to the internet and electrical infrastructure have prevented professional activities from being carried out on time. Participants reported serious backup problems, resulting in data loss, because they lacked cloud or external backups. These issues have raised questions about digital security in the accounting profession when physical records are damaged. Participants expressed their thoughts on the subject as follows:

“In general, we encountered infrastructure problems, including electricity, internet, and security issues.” (CPA-2)

“Our office was completely destroyed. The information was stored in a cloud-based system. However, the cloud system was offline. No information could be stored. Therefore, no information from 2021 onwards could be stored. This shows that we shouldn’t rely excessively on digital systems.” (CPA-3)

“Even though a few of our friends had backups, they could not access them. Here, we summarize what we learned. That taught us a valuable lesson.” (CPA-4)

“However, some of my friends could not take any action because they did not have a hard drive or cloud backup system. They were unable to do anything.” (CPA-7)

“There were no cloud systems. I removed the main machine cases; thankfully, we saved the main machine and recovered the data.”(CPA-10)

The role of the digital systems category is to include backup systems and online package program codes. The negative experiences during the earthquake have once again highlighted the importance of digitalization and backup systems. According to participants, in situations where physical documents are inaccessible, online and cloud-based accounting programs have provided a significant advantage by enabling access to data. Some participants stated that they had reverted to previous programs due to difficulties in using current online systems. In addition, it was noted that document, e-invoice, and e-archive applications that were transferred to digital environments played a significant role in ensuring business continuity. Participants whose offices were destroyed and who could not access physical documents were nevertheless able to retrieve their data electronically via cloud backup systems. However, professionals who only used physical backup tools experienced data loss. Some participants have used alternative sources to access documents, such as WhatsApp and email. Due to the problems experienced during the earthquake, participants stated that digital transformation has become a necessity in the accounting profession and that backup systems need to be used more regularly. Participants expressed their thoughts on the subject as follows:

“I had switched to the cloud system before the earthquake. My office collapsed in the earthquake. Since I switched to the cloud system, there has been no significant data loss.” (CPA-2)

“The accounting software I use is accessible anywhere via the Internet. e-invoices and e-archive invoices were a huge convenience for us.”(CPA-3)

“I didn’t have any problems with the data because all the data were in the program. I had imported my 5 years of trial data into the program.” (CPA-9)

“Currently, I’m working on the cloud platform.” (CPA-11)

“I was taking the hard drive backup to my house.”(CPA-12)

The findings indicate the need for a disaster-resilient digital accounting infrastructure that integrates cloud-based archiving, regular, secure data backups, remote access capabilities, cybersecurity measures, and continuity planning for accounting information systems.

Subheadings such as short-term employment benefits, increased workload, KOSGEB (Republic of Türkiye Small and Medium Enterprises Development and Support Administration) support, and inheritance procedures appear to have been influential in the creation of the “increased workload” category. Participants reported that state support during the earthquake period and additional procedural requirements significantly increased the workload. Accounting professionals have had to deal with their own problems on the one hand and with drudgery such as short-time work allowances, KOSGEB support, loans, and cash wage assistance on the other. Participants also reported encountering serious problems in reporting inheritance and abandonment proceedings for clients who died in the earthquake. Participants stated that they experienced excessive workload and responsibilities because of the procedures they were required to perform during this process. They expressed their thoughts on the matter as follows:

“The primary issues were determining the nature of their commercial transactions, determining how inheritance would be transferred, if applicable, and determining how their abandonment would be reported to the relevant institutions.”(CPA-1)

“Subsequently, as all businesses closed, short-time work allowances were introduced.”(CPA-3)

“In particular, our government provided loans to companies through KOSGEB. ... and employees are our accountant colleagues.” (CPA-4)

“As these burdens accumulated, we struggled to recover within a year, although we had expected to recover within three to six months.” (CPA-6)

“The support provided by our government has become a burden on us. Why? Clients cannot handle short-time work allowances.” (CPA-11)

Payment collection problems, client’s deaths, and information gaps appear to have contributed to the creation of the “client relations” category. Accounting professionals encountered serious problems related to client relationships during the earthquake. According to participants, payment collection problems are the root cause of client-related issues. Due to clients suffering significant financial losses during the earthquake and some dying, they (the accounting firm) were unable to collect accounting fees. Participants reported earning almost no income during 2023. Professionals who were unable to receive compensation for their work because of increased workload, market cash-flow problems, and the perception that accounting services were unnecessary stated that they lost motivation after the earthquake. Participants stated that in addition to payment collection problems, clients who had passed away or moved away from the city could not be reached, leading to information gaps in accounting transactions. Participants expressed their thoughts on the subject as follows:

“Financial data were required to assess clients’ credit needs. However, we were unable to meet our clients’ expectations in this regard during that process.” (CPA-2)

“We did not collect payments from clients who have passed away.” (CPA-5)

“We couldn’t collect any fees from anyone for a long time, using the earthquake as an excuse.”(CPA-6)

“I note that we had almost no collections until the end of 2023.” (CPA-8)

“We’ve experienced revenue-related issues with clients. It appears that no matter who we ask for money, they simply give it away without explanation.”(CPA-11)

“Initially, we were not paid for several months. We could not get paid because we suffered losses. After that, life continued.” (CPA-12)

3.2.3. Corporate response, support, and recommendations for the future

The third theme in the data analysis is “Corporate Response, Supports, and Recommendations for the Future.” The categories created based on participant statements are presented in Figure 4.



Figure 4. Corporate Response, Support, And Recommendations for the Future

The impact of the earthquake on corporate response, support, and recommendations is addressed in four categories: corporate unpreparedness, the role of professional associations, force majeure application, and proposed solutions for the future.

When creating the “institutional unpreparedness” category, codes such as coordination problems, tax offices, Social Security Institution (SGK), municipalities, and communication problems were identified as relevant. Participants stated that necessary precautions were not taken before the earthquake. They reported significant difficulties in their interactions with public institutions, primarily communication-related issues. Participants stated that despite Türkiye’s seismic reality, many institutions have not taken measures to address earthquake scenarios and are generally unprepared for earthquakes. The problems arising from the collapse of institutional buildings, the failure of their systems, and communication issues experienced during the process have become a tangled web. Communication gaps between institutions, in particular, have led to significant increases in the workload of accounting professionals. Despite the good-faith efforts of the Social Security Institution (SGK) and municipalities after the earthquake, they were unable to provide services at the desired level due to spatial and technical inadequacies. On the other hand, it has been reported that the tax office, one of the institutions with which accounting professionals regularly collaborate, has serious problems, and that some of its procedures are carried out by tax offices in different cities. Participants expressed their thoughts on the subject as follows:

“Earthquakes are a reality in Türkiye. However, we had not done any work on this before the earthquake. We did not take any precautions either.” (CPA-3)

“We worked together. The municipality... within the limits of its capabilities, of course. Despite their best efforts, they could not work effectively with the Social Security Institution (SGK).”(CPA-4)

“More than our problems with the institutions themselves, it is the lack of communication between the institutions that largely holds us back.” (CPA-6)

“We have not received substantial support from institutions, particularly the tax office.” (CPA-8)

Factors such as the CPA chamber, TÜRMOB, membership fee exemptions, financial support, container and equipment support, and other related topics appear to have influenced the “role of professional associations” category. Participants expressed their overall satisfaction with the work of professional associations during the post-earthquake period, stating that the CPA Chamber and TÜRMOB, in particular, provided comprehensive support to professionals in the region. TÜRMOB has allocated a significant portion of its budget to the earthquake-affected region, providing financial support of 10,000 TL to each member and 50,000 TL to members who lost relatives. TÜRMOB has granted exemptions from membership dues to accounting professionals, while members’ supplementary and proportional dues continue to be covered by institutional budgets. In addition to financial support, equipment was provided, including computers, printers, desks, chairs, containers, and software. Professional associations have also made serious efforts to extend the force majeure period, and it has been stated that the swift, organized action of the relevant institutions has strengthened the sense of unity and solidarity. The activities carried out by professional organizations in the post-quake period were generally appreciated by accounting professionals as meaningful, satisfying, and morale-boosting. Participants expressed their thoughts on the subject as follows:

“TÜRMOB is very important. During this process, it transferred approximately 85% of its budget to the earthquake-affected zone. In this sense, we are of course grateful to them ... I can state this with pride and satisfaction. Both our association and TÜRMOB passed the test.”(CPA-4)

“I informed you about that fund, did I not? It was distributed to everyone in the earthquake-affected region. Everyone received 10,000 TL as financial aid. Directly, automatically, that is.” (CPA-9)

“We had no problems after the earthquake. I believe the Chamber did everything it could. We sincerely appreciate them.” (CPA-10)

Factors such as uncertainty about duration, loss certificates, unfair criteria, and comparisons with other earthquakes appear to have been influential in creating the “force majeure application” category. According to participants’ statements, one of the most significant problems in the accounting sector in the post-earthquake period was the inability to access physical documents. The most important step taken to resolve the issue of document loss is considered to be the implementation of force majeure provisions. However, participants stated that they were unable to benefit effectively from the force majeure application due to the uncertainty of the duration and the unfairness of the criteria. Participants who compared the situation to the earthquakes in Van, Elazığ, and Kocaeli reported that the application of force majeure in their regions was insufficient in duration and scope. Participants stated that force majeure was applied for over five years in the Van earthquake, while in this earthquake the force

majeure period was applied both amid uncertainty and in short periods of three months. They also consider the criteria set by the Revenue Administration for companies eligible to benefit from the force majeure application unfair. They have stated that excluding companies with a turnover of 2.5 million TL or more from the application of force majeure causes significant injustice. Participants expressed their thoughts on the subject as follows:

“However, they limited the duration of the periods. Therefore, the revenue administration failed to fully uphold the spirit of force majeure.”(CPA-1)

“We attempted to resolve the issues with the loss certificate. We experienced particular difficulties with clients outside the city regarding the loss certificate.” (CPA-2)

“What does 2.5 million TL represent? 10% of the companies remained subject to force majeure.” (CPA-3)

“We did not receive the same resources that were provided after the earthquakes in Van or Kocaeli.”(CPA-9)

“The force majeure periods are 3 months, 5 months, 3 months, 6 months, and 1 year. Each time you extend it, the system takes 1.5 months to adapt.” (CPA-11)

The findings indicate that force majeure regulations should be designed to be predictable, inclusive, and long-term policy instruments that consider the scale of the disaster, document losses, assess regional recovery capacity, and address the operational difficulties faced by accounting professionals and their clients.

Future-oriented solutions are being proposed within the framework of adapting to digitalization, implementing precautionary measures, addressing force majeure and legislation, enabling remote working, and reducing the number of clients. All participants offered solutions for the future. Accounting professionals must adapt to digitalization to minimize the damage from potential disasters such as earthquakes, fires, and floods. According to participant statements, data security in accounting tasks and processes, cloud systems, and online accounting programs has gained importance, and participants emphasized that data should be stored in cloud systems. They have expressed their thoughts on the subject as follows:

“Professionals should minimize the use of paper and prioritize digitization. They need to do this in secure environments using secure software.”(CPA-3)

“If you are using a portable hard drive, you should maintain an offsite cloud backup.”(CPA-10)

Participants stated that the accommodation and working conditions of professionals should be planned for potential future natural disasters. According to participants, document archiving practices should be reviewed, and professional liability and disaster insurance should be made more widely available. Given the reality of natural disasters, long-term planning and the construction of more resilient structures are necessary. Participants also stated that measures should be taken concerning temporary shelters and office alternatives, expressing their views as follows:

“This is not just about earthquakes. If you consider it, flooding is also a reality in the Black Sea. In this case, measures need to be taken to address this.” (CPA-3)

“We can deliver clients’ documents after the year ends if they are not really needed.”(CPA-10)

“They must have occupational and disaster insurance. Most importantly, they must be located in earthquake-resistant buildings.”(CPA-11)

One of the issues for which participants proposed solutions was the application of force majeure. Participants expressed dissatisfaction with the application of force majeure during the post-earthquake period, stating that it was insufficient and should cover at least a five-year period. They stated that uncertainty about force majeure periods, waiting until the last minute to extend them, and making continuous short-term extensions negatively affected professionals. Participants proposed the following solutions to achieve a more planned execution of the process:

“Force majeure must be declared for a period of no less than five years.”(CPA-1)

“I would like the force majeure application to be postponed to a later date and the postponements to be more clearly defined. The postponements are unclear. They raise it every three months and leave it until the last day. We cannot work because of job-related stress, not because of the job itself.”(CPA-6)

Participants stated that existing legislation should be reviewed and adapted to extraordinary circumstances in order to mitigate the negative effects of earthquakes. Regulations need to be established, particularly regarding VAT refunds, withholding tax procedures, and the non-taxation of receipts that cannot be collected. Participants stated that professional organizations and the Ministry of Treasury and Finance should conduct studies on this matter. They expressed the following thoughts on the subject:

“To organize VAT refunds and withholding tax refunds in these cities, special arrangements must also be made to address force majeure. Otherwise, obtaining VAT and withholding tax refunds becomes very difficult.”(CPA-1)

“Suppose we had a precautionary measure in place regarding earthquakes. When the disaster struck, it was immediately declared a force majeure for six months. Thus, no statement from the Ministry of Finance is required. There’s no need for parliament to convene.”(CPA-3)

“For example, the important point is that we generally cannot collect payments from our clients, except in exceptional cases. We issue receipts and pay the tax on them. We say that we should not declare the tax on receipts for which we cannot collect payment, nor should we pay the VAT.”(CPA-4)

One of the solutions proposed by the participants was related to remote working. A participant who emphasized the importance of remote work in the accounting profession, especially during natural disasters such as earthquakes, expressed the following thought on the subject:

“In such cases, TÜRMOB must implement measures to enable professionals to work remotely or to carry out their work in other cities.” (CPA-1)

Another solution proposed by the participants was to reduce the number of clients. One participant stated that there were too many clients and that they were therefore exposed to an excessive workload. The participant expressed the following thought on the subject:

“One of our biggest problems is that accounting firms have too many clients. After the earthquake, some

offices experienced an excessive influx of clients, causing significant chaos.” (CPA-2)

4. Conclusion and Recommendations

This study examined the effects of the Kahramanmaraş-centered earthquakes of February 6, 2023, on accounting professionals. The findings show that the disaster affected the profession not only through physical destruction but also through disruptions to business continuity, digital infrastructure, human resources, psychological well-being, and institutional processes.

4.1. Key Findings

The results indicate that destruction of offices, loss of documents and equipment, theft, flooding, and damage to physical workspaces seriously disrupted accounting activities. The lack of temporary offices and accommodation further delayed the resumption of professional services. In addition, communication problems with public institutions and deficient coordination exacerbated difficulties experienced in the post-disaster period.

The study also shows that the earthquake had significant psychological effects on accounting professionals. Trauma, anxiety about the future, loss of motivation, and physical and emotional exhaustion caused some professionals to consider leaving the profession. Moreover, migration from the region, the inability to retain qualified employees, and rising labor costs created a human resources problem for accounting firms.

Another important finding is the role of digitalization. Cloud-based backup systems and online accounting programs enabled some professionals to continue their activities despite physical losses. However, inadequate backup practices, system failures, and infrastructure problems caused data loss and operational interruptions. The force majeure application was also found to be important but insufficient with respect to duration, scope, and implementation criteria.

4.2. Theoretical Contribution

This study contributes to the literature by examining disaster resilience from the perspective of accounting professionals. It shows that professional resilience is not limited to technical competence; it also depends on psychological resilience, digital readiness, human resources' capacity, institutional coordination, and flexible regulations. In this respect, the study expands the understanding of disaster resilience in the accounting profession.

4.3. Practical Contribution

The findings suggest that accounting professionals and firms should strengthen their digital infrastructure, use cloud-based backup systems, and prepare business continuity plans. These plans should include remote working procedures, alternative office arrangements, emergency communication channels, and data protection measures. In addition, workload management and professional solidarity mechanisms should be improved to reduce pressure on accounting professionals during crisis periods.

4.4. Policy Recommendations

Public institutions and professional organizations should develop disaster-specific preparedness policies for the accounting profession. Force majeure regulations should be revised according to the scale and severity of

disasters, and their duration, scope, and criteria should be made more transparent and inclusive. Tax offices, the Social Security Institution, municipalities, and other public bodies should prepare business continuity plans and strengthen coordination with professional associations. Furthermore, temporary office facilities, accommodation support, digital transformation incentives, and psychosocial support services should be provided in disaster-affected regions.

4.5. Limitations and Future Research

This study is limited to the experiences of accounting professionals affected by the February 6, 2023, earthquakes. Therefore, the findings may not fully represent other regions, disasters, or professional groups. Future studies may compare different provinces, examine other professions, or use quantitative methods to test the relationships between disaster preparedness, digitalization, psychological resilience, and business continuity.

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