The Entrepreneurs’ Expectations and Satisfaction Level in Today’s Accounting Education: A Survey of Aksaray Organized Industrial Zone

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Abstract

The accounting information system, considered as sub-branch of the management information system, produces needed information about internal and external environment of enterprises to make major decisions. In this sense, the accounting information system can be defined as a system that produces financial and nonfinancial information about enterprises’ goods, services, market, and consumers etc.

In today’s global competition environment, the accounting information system offers information that entrepreneurs need to make versatile decisions about past, present, and future periods. Moreover, a business manager takes various strategic decisions and directs the operations to ensure sustainability of business by using accounting data.

Developing technology, increasing competition and changing consumer demands affect production. These developments have brought the necessity of realization a number of changes to enterprises, as well. In other words, the changes accounting at external around of businesses have forced internal changes within businesses. As a requirement of sustainability, businesses have had to change/renew the strategies (policies) of management, production, and marketing in accordance with the current changes. These changes have also affected the accounting information system which has direct relation with other units of businesses. Furthermore, changes have made the accounting information system insufficient and have made it necessary to turn to the new systems.

The accounting information system, besides the functions it holds within the enterprises, provides enterprises with healthy communication with tax and social security institutions by preparation (submission) of information and documents timely and accurately.

In this study, a research about today’s accounting education sufficiency, enterprises’ owners and top managers’ expectations related to accounting information system have been carried under the accordance of business with current changes at the Aksaray Organized Industrial Zone. The Enterprises’ expectations and satisfaction level in today’s accounting education have been examined in the research.

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Keywords: Accounting Education, Entrepreneurs, Accounting Information System

1. Introduction

It requires moving systematically to get, classify and canalize truly of continuously renewed information in today’s era of information, because management of information has become a more important term than getting it. So, various systems have
been developed in order to manage information that continuously rises and becomes more sophisticated effectively, and focus has been on the right use of the gained information truly in mechanism of decision making.

Obviously, enterprises also need the information element that leads the steps of countries, states, non-profit organizations and consumers in daily life, and they make their movements in the light of information. Like any organization or individual of the society, enterprises that always interact with the environment also get information and they use it appropriate to their aims (Rebele, 2002). Here, information is an important input element like other production factors. In other words, the required element in order an enterprise to be successful in its decisions is information (Gökçen, 2007: 3). Especially, the information produced by accounting departments that are directly in relation with all departments of enterprises and its (inner/outer) environment is vital in the point of sustainability of enterprise operations.

2. Accounting Information System (AIS)

As being a sub-branch of management information system, AIS is related to following increases and decreases of an enterprise’s assets and resources, evaluating and reporting it. In other words, AIS is the process of recording assets that an enterprise has and are represented as money and the resources of those assets. AIS passes the information it produces, such as changes in assets and resources, measurement of the performance related to the business, to managers, shareholders, credit providers etc. Presenting the outputs gained as a result of activities to information users, AIS holds an important role in delivering the information completely, at the right time and rightly (Atabey et al, 2012:3).

Besides presenting information in order to enlighten the public, AIS gives information about how the enterprise is managed and the performances of enterprise units and in general. Managers take decisions related to the future and existing activities depending on this information. This situation makes AIS more important (Güzel and Mersin, 2007).

Enterprises states the necessity of having enough AIS knowledge to meet the needs of the enterprises by those that take professional accounting education and/or students taking accounting education at university (Chang and Hwang, 2003), because accuracy, timing and reporting of the information provided by AIS are directly related to system user’s vocational adequateness. No matter how well the system is built, knowledge and ability level of AIS user effects system outputs like any other interactive systems. In addition, sub systems of AIS, financial accounting and cost and management accounting systems provides basic information on financial decisions, such as product pricing- costing- investment- production volume, related to the future. As being the system that produces the information which stands as the basic of important decisions for the enterprise, AIS users’ adequacy in knowledge and ability becomes more important.

2.1. Accounting Education and AIS Relation

AIS has the feature of being basic information source of the enterprise through its life, starting from foundation until ending its activities and divestment. AIS- due to the information it provides- is at the center of the process of activities such as planning enterprise activities, determining the amount of the investments, counting the costs and determining product sale prices etc. Also, it provides light to the steps through the future by showing the past in evaluating the enterprise activities (Hatunoglu, 2004). Generally, AIS provides information related to following aims (Güzel and Mersin, 2007):

- Creating long-term plans and developing strategies related to them,
- Taking decisions on distribution of enterprise resources,
- Costing planning of activities and its control,
- Evaluating and analyzing of performance,
- Creating of financial information required by laws and its reporting.

Technologic developments affect AIS as well as the production. An important part of data processing and recording have been transferred to the electronic environment together with technologic developments. This situation has made information management and commenting on the financial status of the enterprise and developments it make easier. Besides, it enables reports that make the results of enterprise activities understandable, reliable, adequate and comparable with the past. Control of these results have also been adapted to technologic developments and the operations of making the reporting appropriate to the laws and determining its reliability have become easier (Acar and Aktaş, 2010). Enterprises generally expect the followings from accounting education (Korukoğlu, 1998):

- Integrating the theory and practice in accounting education and increasing practice part,
- Sharing education programs, publication and information by establishing a cooperation with enterprises,
- Increasing the knowledge of the personnel by forming practice centered (master’s etc.) programs for accounting staff of the enterprises,
• For sustainability of accounting science, organizing seminars and conferences on accounting; providing an environment in which practical information and experiences are shared by invited experienced accounting managers,
• Providing students with integrating the theory and practice by giving more importance in their apprenticeships.

The expectations of the enterprises from AIS and accounting education take place in various studies. However, according to Karasioglu and Duman’s (2004) study on function of the accounting in the point of practitioners and taxpayers, practitioners apply AIS due to the enforcement by legal obligations. From this point of view, it is possible to say that the expectations of enterprises from accounting education and AIS will be in the frame of legislations and legal obligations. So, we can say that enterprises expect from individuals educated in accounting to have required knowledge and ability in using AIS to form and report the information required by laws rather than using it in activity planning, performance evaluation and distribution of resources.

3. Literature Review

In the studies on accounting education, there generally exists the idea that theoretical and practice sides of accounting education do not match up with each other. Accounting education is typically given theoretically in the frame of basic terms of accounting related to AIS, widely accepted accounting principles and standards and legislations in effect. Although it is stated in the studies that participants with an education on accounting should have an ability to transfer theory into practice, it is observed that participants have inadequate education in terms of practice (Boyce, 2004; Rebele, 2002; Deliportas and Hassal, 2012). Determining educational policies that will train the staff adaptable to the developments in economy, technology and legislations and meet the expectations of the entrepreneurs and forming the education standards and quality that will carry out these policies hold great importance (Demir, 2012).

Kelly, Davey and Haigh (1999) claim the necessity of using “holistic education” that combines the student and environmental factors in education. Similarly, Boyce (2004) states that accounting education given at universities does not carry out needed functions in today’s conditions in which rapid changes are experienced due to globalization, so reforms should be done. The reasons of this inadequacy are stated as lack of communication between academicians and students and not taking environmental conditions that are prominent in practice into account in accounting education. In the study, it is argued to use “critical accounting classes” model as a suggestion for efficiency of accounting education.

In his study, Korukoğlu (1998) tries to show to what extent enterprises include accounting education and practices in their organization and current situation in cooperation of enterprises with universities in this education process. The results show that enterprises do not give enough importance to their accounting personnel’s education, and they prefer to employ personnel studied accounting instead of educating their staff.

Study by Acar and Aktaş (2010) argues that accounting education cannot carry out its function because of changing conditions and suggests using “practice education model” in order to meet the expectations from accounting education.

Çürük and Doğan (2002) researched expectations of large scaled enterprises in Turkey on accounting knowledge level of which accounting courses should be taken by the staff that they would employ. According to the results, enterprises expect from the staff they will employ to take courses on practice centered accounting education. Also, they expect accounting classes to be given in detail to students that are educated in accounting. Besides, enterprise managers state their expectations on directing students towards apprenticeship that will support theoretical information given in accounting education and increasing the opportunities of apprenticeship.

Ünal and Doğanay (2009) made a research on expectations of lead auditors, auditors, vice auditors working at Audit Court from accounting education given in undergraduate level and adequacy of these courses. The results show that accounting group courses are adequate among all the courses given in undergraduate level, but curriculum of accounting cannot meet the expectations and needs of organizations. Followings are suggested: this inadequacy can be resolved by updating accounting curriculum; efficiency in accounting education can be increased and the shortfall between theory and practice can be resolved by joining of experienced managers and practitioners to the lessons.

Çelik and Ecer (2009) evaluated the adequacy of accounting education in 45 public universities in Turkey according to American Assembly of Collegiate Schools of Business (AACSB) criteria. According to the study, while the education is found to be generally adequate, the quality of it can be increased more in the condition of improving use of resources.

Yıldız and Durak (2011) evaluated the expectations of small and medium sized enterprises in Kırklareli region from accounting education. The data gained by the survey shows that accounting education at universities does not satisfy the needs of enterprises in Kırklareli region.

İbiş and Çelikdemir (2011) evaluated the expectations of banking sector from accounting education. The results show that knowledge of legislations and judicial information will generally enable accounting education to be permanent; however, those that have been educated on accounting cannot transfer the information they learned at school into practice. According to
the study, the expectations of banking sector, in short, is an accounting education in which theory and practice are combined, supported by real examples and case analysis and adaptable to the developments rapidly.

In their study on thoughts of independent accountants working in Antalya about vocational adequacy of students that are educated in accounting at universities, Kultuk, Dönmez, Utku and Erdoğan (2012) found that their knowledge of accounting is inadequate. Defending that students graduate without adequate accounting knowledge, accountants also think that students are inadequate in understanding modern enterprises’ AIS processes and financial structures and satisfying the expectations of enterprises.

Dellaportas and Hassal (2012) state that students getting their knowledge by traditional teaching methods used in accounting education may have difficulties in using them in professional life. The study supports using concept of experiential and situated learning in order to resolve the inadequacy of theoretical information given to students in meeting the needs of professional accounting occupation.

Empirical studies show the need of a reform in increasing efficiency and productivity of accounting education. As a result of International Accounting Standards’ becoming local by converging, a student educated in accounting in any university in the world will need to have the adequacy of carrying out this occupation in any country and/or region. So, a model of accounting education should be presented that will satisfy the needs of modern entrepreneurs globally, enable students to get minimum vocational adequacy, lead the theoretical information into practice within the enterprise, take vocational ethical codes into account and infuse life-long learning into students. The important point here is the requirement of providing the harmony by critical thinking on both accounting education that is affected by economic developments and changes and professional life (Çelenk, Atmaca and Horasan, 2010). By the enforcement of change by business world, it is really important in accounting education: how an organization will be designed and managed; constructing an information system on determining problems and solutions; carrying out the activities that will change risks-opportunities caused by the change into advantages in terms of organization and business; infusing life-long (Kaya, 1999).

4. Research

In order to determine the expectations of entrepreneurs from Today’s accounting education and the level of the expectations met survey study was carried out in the Aksaray organized industrial zone (AOIZ). Research findings are evaluated through data obtained from one to one meetings and e-mail.

4.1. Scope and Method

About 130 businesses that operate in the Aksaray organized industrial zone is crossed and from 92 businesses survey data obtained. The survey measuring the expectations of enterprises from accounting training consists of 2 parts. The first part aims to obtain demographic characteristics of enterprises; with the questions in the second part is intended to measure the expectations of enterprises from the accounting education and accounting staff. The questions in second part are organized on a scale as 1 = Never/None and 5 = Complete (Likert scale). The research process the data obtained analyzed with the SPSS package program, 20.0. Demographic characteristics of enterprises took part in the survey carried out, are shown in table 1.

| Business-Type       | Frequency | Percent (%) | Facility Field Of the Business | Frequency | Percent (%) |
|---------------------|-----------|-------------|--------------------------------|-----------|-------------|
| Private             | 47        | 51,1        | Manufacturing                  | 24        | 26,1        |
| Limited             | 34        | 37,0        | Service                        | 32        | 34,8        |
| Joint-stock         | 11        | 12,0        | Trade                          | 32        | 34,8        |
| Other               | -         | -           | Other                          | 4         | 4,3         |
| Total               | 92        | 100,0       | Total                          | 92        | 100,0       |

| Level of education of the person Answering the questionnaire | Frequency | Percent (%) | Number of Employee Employed in enterprise |
|--------------------------------------------------------------|-----------|-------------|------------------------------------------|
| High School                                                 | 19        | 20,7        | 1-30                                     | 59        | 64,1        |
| Associate                                                   | 8         | 8,7         | 31-60                                    | 16        | 17,4        |
| Undergraduate                                               | 56        | 60,9        | 61-90                                    | 4         | 4,3         |
| Graduate                                                    | 9         | 9,8         | 91 and over                              | 13        | 14,1        |
| Total                                                       | 92        | 100,0       | Total                                    | 92        | 100,0       |

| Position of the person answering the questionnaire           | The preferred method of accounting personnel’s employment | Frequency | Percent (%) |
|-------------------------------------------------------------|----------------------------------------------------------|-----------|-------------|
| Owner of the business                                       | Having Professional experience                           | 37        | 40,2        |
| General manager                                            | Raising in the company                                   | 8         | 8,7         |
| Manager of the business                                     | Purchase service outside                                 | 28        | 30,4        |
| Manager of the accounting                                   | Conduct by myself                                        | 19        | 20,7        |
| Chief of the Accounting                                     | Other                                                    | -         | -           |
According to the results of the survey 47 enterprises in AOIZ continues their activities as private (51.1%), 34 as limited (37%) and 11 as joint stock (12%) company. 32of enterprises in the sample (34.8%) are in the service sector, 32 are in trade sector (34.8%) and 24 are (26.1%) in the manufacturing sector. 59 of the enterprises (64.1%) employ between 1-30 staff, 16 (17.4%) between 31-60, 4 (4.3%) between 61-90 and 13 employ 91 and over staff. 65% of survey respondents is the owner of the business, and 60.9% have a graduate degree. Survey respondents who consist of business owners (60 people) and Bachelors (56 people) makes the research findings acceptable and reliable in today's competitive environment in order to meet the expectations of the accounting education of entrepreneurs. According to the survey, businesses would like to have professional staff having experience in employing accounting staff (Table 1). Training accounting personnel within the company is not preferred.

4.2. Findings and Analysis

Before the assessment of the data obtained from the survey for measuring the reliability of posed questions to the participants Cronbach alpha value is determined (Table 2). Cronbach alpha value is greater than 70% (90%) and the scale is reliable and the analysis is appropriate to do.

| Cronbach’s Alpha | N of Items |
|------------------|------------|
| .905             | 41         |

As a result, enterprises’ accounting unit interviews entrepreneurs employed staff receive training in universities (s) of expectations reached the conclusion that it should be "sufficient" level. In this respect the value of test is determined 4 (sufficient) in the research and analyses conducted over this value. Here are the research hypotheses.

H₀ = the average level of today’s accounting training meeting the expectations of entrepreneurs is 4.
H₁ = the average level of today’s accounting training meeting the expectations of entrepreneurs is not 4.

In the process of analysis of the study the questions in the second part of the scale (41) has been converted into a single question and the One-Sample T-test was performed. One-sample t test, the results shown in Table 3.

| Test Value | T | df | N | Sig. (2-tailed) | Mean |
|------------|---|----|----|----------------|------|
| 4          | -11,590 | 91 | 92 | .000          | 3.4401 |

Corresponding to the value of the Sig-test performed -11,590 T (2-tailed) value of P ≤ 0.05 so H₁ hypothesis is accepted whereas H₀ hypothesis is rejected. According to the H₁ hypothesis, the expectations of entrepreneurs in AOIZ from today’s accounting training are not met in adequate levels. So business owners cannot meet the expectations from the accounting staff that they employ.

Similarly, the questions in the second part of the survey are grouped as factors according to their content of accounting courses given at universities. These factors are identified as follows;
1. Tax laws: sufficiency in legislation, applicable tax laws and accounting standards Turkey,
2. General Accounting: sufficiency regarding accounting registration scheme, preparation of financial statements and the use of accounting programs.
3. Cost accounting: sufficiency in cost calculations and the inventory process
4. Managerial accounting: sufficiency regarding investment decisions, capacity, sales and performance evaluation
5. Entity and resource management: sufficiency in management of entity and resources effectively,
6. Market: sufficiency in making healthy relations with market and public institutions of enterprises.

Depending on the outcome in Table 3 accounting education offered in universities do not meet the expectations of entrepreneurs. in order to determine the factors which impact this, accounting courses given at universities are grouped and factors are determined. In other words, it is tried to name the accounting courses that do not meet entrepreneurs’ expectations. For this purpose, the survey questions are grouped according to accounting courses and their content. As for the question groups created on factors One-Sample T test is done, and the analysis are made according to the hypotheses test value. The results achieved are shown in Table 4.

| Test Value | T | df | N | Sig. (2-tailed) | Mean |
|------------|---|----|----|----------------|------|
According to Table 4, the result obtained from table 3 is affected by *Tax laws, General Accounting and cost accounting* factors in a positive direction; *Management accounting, asset and resource management and market* factors in a negative way. According to Table 4:

- In terms of *tax laws* factor accounting education meets entrepreneurs’ expectations (*T* = 1,562 corresponds to the value of the Sig (2-tailed) *P* ≤ 0.05).
- In terms of *general accounting* factor accounting education meets entrepreneurs’ expectations (*T* = 1,865 corresponds to the value of the Sig (2-tailed) *P* ≤ 0.05).
- In terms of *cost accounting* factor accounting education meets entrepreneurs’ expectations. (*T* = 1,519 corresponds to the value of the Sig (2-tailed) *P* ≤ 0.05).
- In terms of *management accounting* factor accounting education does not meet entrepreneurs’ expectations. (*T* = -12,871 corresponds to the value of the Sig (2-tailed) *P* ≤ 0.05).
- In terms of *asset and resource management* factor accounting education does not meet entrepreneurs’ expectations (*T* = -11,020 corresponds to the value of the Sig (2-tailed) *P* ≤ 0.05).
- In terms of *market* factor accounting education does not meet entrepreneurs’ expectations (*T* = -14,224 corresponds to the value of the Sig (2-tailed) *P* ≤ 0.05).

According to the factors shown in Table 4 the first three factors which meet the expectations of the entrepreneurs from accounting education may be accepted as a result of law and legal legislation. Tax laws and legislation requires all transactions of cost accounting and general accounting transactions to be accurate and complete. In this case the accounting information system and accounting personnel are employed as system users are naturally sufficient. Especially the entrepreneurs’ preference of employment of trained personnel in the field indicates that students have theoretical education in universities will not meet the expectations of entrepreneurs unless they get sufficient level of experience in the business. Therefore, the evidence of the first three factors in terms of the expectations of entrepreneurs are met, in addition to the accounting education in the universities of individuals is a result of the experience in business life. For inexperienced individuals first three results can be said to be negative.

The study reached the conclusion that the formal accounting education at the college level and ahead cannot meet entrepreneurs’ expectations. The reason for this is that changes occurring in commercial activities with the globalization are also affects the accounting profession. In order to train staff who has professional competence and to meet the expectations of entrepreneurs, lifelong education centers should be founded (Engel, 2010).

### Conclusion and Suggestions

AIS is an important element in the company sustainability. It provides important and useful information in the establishment, continuing their activities and liquidation periods of businesses. The expectations from AIS, which is in a continuous interaction with both the company's internal environment and the external environment, is changing due to the globalization and the changing environmental conditions and hence associate and graduate accounting education is also affected.

In order to measure the expectations of today's entrepreneurs from accounting education the data were obtained via research carried out in Aksaray Organized Industrial Zone. The analysis carried out in accordance with the data obtained and it has been concluded that accounting education in general does not meet the expectations of today's entrepreneurs. Similarly, as a result of the analysis of the survey data it has been concluded that accounting education is focused on the tax laws and the functioning of AIS required by legislation. This result met the expectations of entrepreneurs in terms of financial reporting required by the tax laws, so it can be said that AIS is used to the extent required by the legal obligations. Entrepreneurs cannot get a large part of the benefits offered by AIS because of poor accounting education received by the staff employed to use AIS.

Entrepreneurs prefer qualified personnel in the accounting field rather than training accounting personnel and external service procurement, this indicates that individuals receive accounting education are insufficient in terms of the ability to combine theory and practice. In general, we can say that today's entrepreneurs and universities have some tasks to increase the efficiency of accounting education and to meet the expectations. These are:
In accounting education offered in universities more focus should be given to practice-oriented education. With this education that supports and assimilates the theoretical knowledge, the participants will be able to have an advantageous position in business life and be able to meet the expectations of entrepreneurs.

Lecturers of accounting education in universities should shift learners from passive to active learners by interacting with them. Lecturer and learners may review the issues together by questions and discussions and increase the efficiency in accounting education with of case studies.

In cooperation with enterprises students should be guided to do internship during their university education so that they may learn about the business world and to combine their theoretical knowledge and practice. This may also help to create job opportunities after graduation.

It should be provided to discuss the expectations of business world from students by contacting accounting firms operating in different sectors during the training of entrepreneurs and inviting accounting managers to give a seminar. In this way, students will be able to find the opportunity to learn the business world and structure their study in line with expectations.

The use of technology in accounting education and teaching practical accounting package software will enhance the effectiveness of accounting education as a large portion of accounting transactions are on the electronic environment.

The tutor factor which is one of the factors affecting the effectiveness of the accounting education, also affects the effectiveness of the students. In this context, to make tutors have pedagogical formation will increase the effectiveness of an accounting education and so entrepreneurs’ expectations will be able to get met.

With the provision of university-industry cooperation and mutual sharing of information and documentation effectiveness in accounting education will be provided.

Establishing and supporting lifelong education centers will increase effectiveness of both students after graduation and individuals employed in enterprises in their fields with the philosophy of lifelong learning.

Harmonization of the teaching content and teaching resources of universities to change is important for the effectiveness of accounting education. Similarly, accounting education should be supported with practices adapted from real business world to course content and resources.

By increasing internet facilities in universities, reaching scientific databases should be facilitated and by providing access to these databases the students should be encouraged to follow innovations in their fields.

To meet the expectations of today's Entrepreneurs on accounting education will be provided with the improvement and harmonization of factors affects accounting education such as the tutorial, the student and the physical facilities. Similarly, the provision of university and industry cooperation will enhance the effectiveness of accounting education in general. This is because of that measurement of the quality of education is only possible to know the expectations beneficiaries and to reform the process in line with the expectations. As well as universities, entrepreneurs also have some tasks to do at this point. Exchanges will take place with increased interaction with entrepreneurs and expected and inaccurate trends will be able to be determined. With the innovations in this context, process will be improved and the quality of the outputs will be increased.

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