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The process of long-term training in accounting (for Turkey)
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Abstract

Knowledge of accounting principles generally accepted in the production process and mainly deals with the production of financial information. Accounting consists of two major buildings: Application of accounting theory and accounting. Accounting practices are not only interact with the theoretical structure but also deal with the accounting practices of the state structure, the organization of state institutions, globalization, technological innovation, education and understanding, cultural factors, social and economic structure of society, such as international and national standards are affected by many factors. This is also a long-term educational process of accounting the fact that it is one of the biggest factors. The real function of accountancy profession not only keeps the books. Profile of an accountant who responds to demands from all levels of society, meets customer needs, helps managers in decision-making, provides accurate and reliable information which enterprises carrying out their duties towards the state and transmits the necessary information to investors, provides the expected service. To accountant carries these properties, depends on have enough knowledge, develop constantly itself and benefit from evolving information technology. If that happens, it requires long term training. So, the accounting has to require a continuous training in the process of school and vocational.

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1. Introduction

When we take the accounting education and teaching into consideration on a joint basis, both are affected by the social, cultural, political and economical facts of the society where they take place in. In the meantime, both of them contain national and international nature. The accounting education is something permanent; it should be regarded as a process that integrates the theory and application with each other, teaches and combines them within the said process and teaches how to use such knowledge within the decision-making process.

Due to Turkey’s availability in various international formations in the fields of economy and politic that may be related to the accounting and especially international developments increasing their effects by the acceleration of the membership process to the European Union have been effective on the education of accounting [1].

When we take the accounting education process into consideration in Turkey, it is possible to divide it into two basic groups: education, experienced during the school life and training, experienced within the professional life. While the group of people, who aims learning the profession of accounting, learns this first of all within the framework of secondary education and higher education from theoretical point of view, they start their profession with examinations for proficiency due to be taken up subsequently and then, continue that training during their professional life. Various courses, seminars, meeting panels, congress symposium and so on, organized by
TÜRMOB, TESMER, related professional chambers and pertaining departments of universities continues at relevant locations.

2. Accounting Education Process in Teaching and Education

It appears that the Accounting education in Turkey firstly begins at the secondary education level. This is effectuated by relevant education at trade vocational high schools or in the accounting and finance fields of multi-program high schools. In the meantime, there are multi-program high schools, trade vocational high schools that have accounting departments at secondary education level and along with them, professional training centers, public training (education) centers, professional technical training centers having the field of accounting are also available [1].

The students, graduated from these high schools, may enroll into the departments of Accounting and Tax applications at Universities without any entry examination and continue their accounting educations therein and complete the same as a professional officer. Furthermore, the faculties of Economics and Administrative Sciences and faculties of Management providing education in the field of accounting [2]. We can divide the current situation into two such that accounting education at secondary education and accounting education at higher education.

The aim of the accounting education at the secondary education is to meet the requirement of intermediate staff at the accounting sector. In this context, the accounting education at the secondary education takes place within the professional training and inclined towards application. At higher education, however, the accounting education is rather theoretical [3].

The quality of the accounting education is related to the education and training process of the graduates that may satisfy the changing requirements of the practicing parties. As a consequence, this requires the continuation of the accounting education process on a permanent manner [4]. For this reason, while the accounting education is programmed and course contents are determined at the higher education, a sort of university-industry collaboration is made and in the meantime, it is aimed to make the theoretical knowledge be applied in practice as well [5].

3. Accounting Education Process in Professional Life

Since the accounting profession is very extensive, it is divided into parts within itself. The most important ones among them; certified public accountancy, independent accountancy and financial consultancy, sworn financial consultancy, directorate of accountancy, public accountancy, accounting personnel, accounting teaching and so on. The “Law on Certified Public Accountancy, Independent Accountancy and Financial Consultancy and Sworn Financial Consultancy”, enacted in 1989, determined the terms and conditions as well as the work items of the profession of accountancy in Turkey. By this means, the unified accounting system was put into force after a while and the differences of application between accountants were removed. The certified accountants in Turkey are gathered under three titles. However, the title “certified accountant” was removed by the latest law, enacted in this respect, thus, the titles of Independent Accountant and Financial Consultant and Sworn Financial Consultant are available [6].

The accountants were responsible to enter the accounting data at the beginning, however, their professional duties and responsibilities were changed together with the developing technology, economical conditions and social development [7]. For instance, the accountants from now onward have a duty of audit as well. As a result of this duty, the accountants bear the responsibility before the state, society and third parties as well as towards the business owners [8].

The accountants bear responsibility for their employers, customers, state (government) and society either from both legal and ethical point of view [9]. In this context, the fact that to what degree the accountants fulfill their responsibilities in respect of the society is related to how much and to what extent they are recognized and known within the society.

The methods such as seminars, courses, rotation, conferences, case solution, working in affiliation to a superior and so on, take place among the modes, used at the accounting education/training programs. The accounting managers take part in such seminars in order to improve their individual developments, consult the experts in this field and furthermore, follow up the programs of related educational institutions. It has been determined that the businesses benefited from the non-business educational establishments and institutions to a great extent in their educational or training activities [10].
4. Laws Contributing to Accounting Education Process in Turkey

It is possible to list the legal arrangements that led the accounting into a globalization process in our country and affected the accounting and educational process in accounting as follows [11]:

- The Capital Market Board was founded in 1983. The Communiqué, titled as “Standard Financial Tables and Reports”, were published by the Capital Market Board in 1983.
- The Communiqué, titled as “Standard General Account Plan” was published by the Capital Market Board in 1984.
- The Accounting Profession Law no. 3568 came into force in 1989.
- The Uniform Accounting System, Application General Communiqué was published by the Ministry of Finance in 1992 in order to put the same into application in 1994.
- The Board of Turkish Accounting and Audit Standards (TMUDESK) were formed up in 1994.
- The TMUDESK started to publish the Turkish Accounting Standards in 1996. It published 19 standards up to 2002.
- The Board of Turkish Accounting Standards (TMSK) was established in 1999. It convened its first meeting in 2002 and launched its activities in 2002.
- The Banking Regulation and Supervision Authority (BDDK) published accounting application communiqués in 2002 for the Banking Sector compatible with the UFRS.
- 33 Accounting Standards at the Capital Market were published by the SPK (Capital Market Committee) in 2003 compatible with the UFRS
- The Turkish Accounting Standards compatible with the UFRS were published by the TMSK from 2005 onward.
- The draft bill of the Turkish Commercial Code was submitted to the public from 2005 onward and enacted in 2011, and thus, it has been made obligatory for companies to conform to it from 2012 onward.

5. Conclusion

It is expected to have an extensive knowledge on political matters, environmental factors and legal arrangements affecting accounting applications and furthermore, ethical and professional obligations of the accountant, collection, measurement, summarizing, verification and analysis process of financial data at enterprises, management and cost accounting, taxation, information systems, international accounting, and control processes, methods and conceptions that will ensure the verification of financial data and on one or more of accounting application matters pertaining to the non-profit organizations, so all in all, the foregoing indicates that the accounting is a long-term educational process and it is necessary to have education and training permanent at this profession. Additionally, since the accounting standards that started to be put into application in the member countries of EU and in our country requires a common combination, it becomes clear that the accounting education process requires permanence for permanent update of information, compatibility with any changes and reflection of such changes into practice.

References


