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THE TURKISH FOUNDATION FOR SCIENCE AND COLLABORATION OF ACCOUNTING ACADEMICIAN

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THE EDUCATION-RELATED DEVELOPMENTS IN ACCOUNTING PROFESSION IN TURKEY: A COMPARATIVE REVIEW WITH INTERNATIONAL EDUCATION STANDARDS*

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ABSTRACT

The present study has two main aims: the first aim is to reveal to what extent educational status of professional accountants in Turkey have changed from 1992, when the edict on accounting practices in Turkey was issued, up to beginning of 2018. The second aim of the study is to reveal to what extent the education-related regulations and activities for accounting professionals in Turkey are in accordance with the International Education Standards (IESs). For the purpose of the study, we investigated the current regulations and activities on education for professional accountants in Turkey by comparing them to the general framework of IESs for Professional Accountants issued by the International Federation of Accountants (IFAC).

Keywords: Education standards, accountants, IFAC, TESMER, TCC

JEL Classification: M40

TÜRKİYE'DE MUHASEBE MESLEĞİNDE EĞİTİMLE İLGİLİ GELİŞMELER: ULUSLARARASI EĞİTİM STANDARTLARI İLE MUKAYESELİ BİR İNCELEME

ÖZ

Bu çalışmanın iki amacı vardır: Çalışmanın birinci amacı Türkiye'de muhasebe meslek mensuplarının, mesleğin yasal statü kazandığı 1992 yılından 2018 yılına kadar olan sürede,

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eğitim durumlarının nasıl değiştiğini ortaya koymaktır. Çalışmanın ikinci amacı ise Türkiye'de muhasebe meslek mensuplarına yönelik eğitim faaliyetlerinin ve düzenlemelerin uluslararası standartlarla ne ölçüde uyumlu olduğunun ortaya konulmasıdır. Bunun için Türkiye'de muhasebe meslek mensuplarının eğitimine yönelik düzenleme ve faaliyetler Uluslararası Muhasebe Federasyonu tarafından oluşturulan Uluslararası Eğitim Standartları ile mukayese edilmek suretiyle incelenmiştir.

Anahtar kelimeler: Eğitim standartları, muhasebeciler, IFAC, TESMER, TTK

JEL Sınıflandırması: M40

1. INTRODUCTION

Since the beginning of the 90s, accountancy has become a profession defined by the law in Turkey. Namely, the Law on Certified Public Accountancy and Sworn-in Certified Public Accountancy numbered 3568 was passed on 13 June 1989, and the General Notification of the Accounting System was passed on 26 December 1992. Thereby, accountancy as a profession goes back 26 years in Turkey.

At the beginning of this 28-year period, it is seen that the number of the accounting professionals in Turkey in the years 1992-1994 was 2,591 Independent Accountants (IA), 5,012 Certified Public Accountants (CPA) and 365 Sworn-in Certified Public Accountants (Sworn-in CPA) in general. (TURMOB 1992-1994 Performance Report, 1994: 108-110). The number of professionals has increased in important degrees throughout the years. While the total number of the professionals was 7,968 in 1992, it became 108,909 in the beginning of 2018 (turmob.org.tr). Therefore, the number of professionals has increased eleven fold in 26 years since 1992. Over the period of 26 years, the number of professionals, international standards, laws, regulations, uses of technology etc. have changed and developed in the accountancy profession. In this study, accounting professionals' educational development process is investigated in two parts:

1) Changes in education status of accounting professionals from 1992 to 2017

2) Comparing the Regulations for professional accounting education in Turkey to the International Education Standards for Professional Accountants (IESs) issued by the International Federation of Accountants (IFAC).

From the methodological point of view, content analysis method is used. The contents of IESs and professional accounting education program held by Basic Education and Training Center (TESMER in Turkish abbreviation) are compared to each other in order to evaluate to what extent the current education program of TESMER is in conformity with the content of IESs.

The study is organized as follows. In the first part, we investigate how the education status of the professionals' has changed in percentage terms since 1992 when the General Notification

of the Accounting System was passed. Then it is evaluated by comparing to the IESs. In the second part, the regulations on professional accounting education and professional accounting education program held by TESMER in Turkey are investigated and compared to the IESs. Thus, it can be possible to conclude to what extent the regulations and activities for professional accounting education in Turkey comply with IFAC's.

2. THE CHANGES IN EDUCATION LEVELS OF PROFESSIONALS: 1992-2017

In order to see the quantitative change that occurs with the numbers of professionals through the years, in regards of their education levels, which is qualitative, we should look at how the proportional distribution in totality of professionals' education level tends to show in the years.

For this purpose, the changes in the total numbers of IAs, CPAs and Sworn-in CPAs and their proportional allocation according to their educational status in the period from 1992 to 2009 are pointed out. Yet, because of the fact that the reports of 2001-2004 could not be obtained, the data for this era could not be included in the study.

The number of professionals and the information about their educational status are taken from the yearly Performance Reports published by TURMOB (Union of Chambers of Certified Public Accountants). The development process of their educational status is illustrated in the tables prepared for Sworn-in CPAs, IAs and CPAs separately. Then analysis and comments are made under a different title.

2.1. The Change in Education Levels of Sworn-in CPAs

As shown in Table 1, the number of Sworn-in CPA's has reached to 4,745 from 2,400 since the beginning of the 90s up to end of 2017. Therefore, it has increased 97.7% in 25 years. However, when looking at the proportional distribution of educational status of Sworn-in CPAs through the years, it is seen that in the years between 1992-1998, approximately 75% of them were in the level of undergraduate and 25% is postgraduate. After decreasing to 15% in the beginning of 2000s, the number of postgraduate level Sworn-in CPAs increased up to 23% in the year 2007.

However, the rate of Sworn-in CPAs' education status has not changed in the years between 2007 and 2013. After 2013, the rate of Sworn-in CPAs' education status has started to decrease.

We can assert that one of the main reasons, other than death and retirement of old professionals, why the Sworn-in CPAs' education status has decreased proportionally is the amendment made in 2008 in the Law on accounting profession numbered 3568. Indeed, until this amendment, every university professor working in law, economics and business fields had the right to have Sworn-in CPA title without taking any exam.

Subsequent to the amendment, as of 2008 July, university professors working in law,

economics and business fields who want to have Sworn-in CPA title have been subject to entrance exam. As seen from Table 1, rate of the postgraduate level Sworn-in CPAs has decreased up to 21% in the years 2015-2017.

Table 1. Educational Status of Sworn-in CPAs

Years	Undergraduate		Postgraduate		Total
	#	%	#	%	
1992-94	1,825	76	575	24	2,400
1994-96	1,819	75	588	25	2,407
1996-97	1,959	76	594	24	2,553
1997-98	2,143	77	633	23	2,776
1998-99	2,349	79	633	21	2,982
1999-00	2,502	79	680	21	3,183
2000-01	2,688	85	459	15	3,147
2001-02	2,802	85	493	15	3,295
2003-04	2,725	78	749	22	3,474
2005-06	2,766	78	795	22	3,561
2006-07	2,808	77	831	23	3,639
2007-08	2,957	77	883	23	3,840
2008-09	2,974	77	879	23	3,855
2009-10	2,976	77	882	23	3,858
2010-11	2,970	76	925	24	3,895
2011-12	3,142	77	955	23	4,097
2012-13	3,298	77	973	23	4,271
2013-14	3,577	78	1,001	22	4,578
2014-15	3,682	79	1,003	21	4,685
2015-16	3,722	79	1,001	21	4,723
2016-17	3,734	79	1,011	21	4,745

Source: TURMOB Performance Reports (www.turmob.org.tr)

2.2. The Change in Educational Status of IAs

In Turkey, the lowest entry requirement for the profession was updated with the amended Law 5786 passed on 26 July 2008. According to the Article 5/a of the said law, the education level related entry requirement is as follows:

a) To graduate from academies and faculties that give education on law, economics, finance, business, accounting, banking, public administration, and political sciences or to graduate from foreign universities that are certified to that equivalency by the Council of Higher Education at least in undergraduate degree and as stated in this article, to be in postgraduate study from these disciplines.

With the Law No. 5786, the dilemma between CPA and IA, which is not seen in the other countries, was removed, and the length of traineeship was extended from 2 years to 3 years. To be an IA has been removed as of July 2008 and it made only faculty-graduate entry to the profession possible.

As shown in Table 2, the number of IAs has reached 30,095 from 20,217, from the beginning of the 90s up to 2006, so it has increased 49% in the 13-year period. In addition, 3% of IAs was not educated at all in the first years.

The primary school graduates' total part in IAs was 5% until 1997. This rate decreased to 4% in the following years. In the 2003-2004 periods, it became 3%, and in 2005-2006, it was 2% and in following years, it became "0". After that year, we see that the professionals' education level is limited to elementary education. Therefore, there is no primary graduate IA.

When analyzing educational status of accounting professionals through the years, we can see that the rate of secondary school (elementary education) graduates has decreased from 8% to 5%. Therefore, the tendency, as it is supposed to be, is in the direction of decreasing.

Since 2006, we see that the number of primary school graduates is "0", whereas elementary school graduates have increased to 8% from 5%. We can interpret this numbers as a sign that primary school graduates have taken elementary school certificates and are categorized as elementary school graduates.

The graduates of high school and equivalent schools have increased from 37% to 47% at this time. We can say that those who start a job from finance vocational schools mostly do this change.

However, the most striking point here is the changes that the ones created who have gone to the vocational schools directly from these high schools.

Namely, the rate of associate degree graduates has increased to 19% from 10%. Therefore, almost one out of five IAs is an associate degree graduate.

On the other hand, in the early years the rate of undergraduates was 39%, whereas it decreased to 33%, 28%, and finally 26-27%. This tendency of decreasing is natural since new

undergraduates are not IAs. Nonetheless, associate degree graduated professionals may have prevented this rate from decreasing much more by doing an undergraduate degree in equivalent schools.

Although the number of IAs increased 48.4%, that is, from 20,277 (1992-1994) to 30,095 (2005-2006), graduate IA rates have been 3% and 4% in these periods. Interestingly, although the number of IAs started to decrease as of the year 2006, graduate IA rate stayed 4% until 2017.

Depending on the amended Law 5786 passed on 26 July 2008, the total number of IAs has become 9,043 in 2017 and 2,639 of them has undergraduate level educational status.

Considering total number of accounting professionals (IAs and CPAs), the rate of IAs is approximately 10% in total. It means that majority of accountants have undergraduate level educational status.

2.3. The Change in Educational status of CPAs

As shown in Table 2 below, the number of CPAs has reached 94,742 from 12,374 since the beginning of the 90s, which means it increased about 7.65 fold in the 26-year period.

The CPAs consisted of 98% undergraduate and 2% postgraduate professionals in the first years, the period of 1992-1994. In the years following 1994, this proportional distribution was 97% and 3%, and it was 96% and 4% after 2004. Subsequent to the amendment, as of 2008, proportional distribution has changed. In 2017, it became 81.5 and 6.3 for CPAs.

Despite the fact that the number of CPAs has increased 7.65 fold, rates of undergraduate and postgraduate professionals have almost remained stable.

The reason why very little change of proportion in the development of education level has occurred is that IAs were given the right to have CPA title after passing the exam.

Thus, most of the IAs became CPA although they have low education level such as primary or secondary school.

Consequently, the more number of CPAs has increased, the more rate of undergraduate and postgraduate professionals has changed linearly.

Table 2. Education Levels of CPAs and IAs

Years	Title	Non-educated		Primary School		Secondary School		High School		Associate Degree		Undergraduate		Postgraduate		Total	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
1992-1994	IA	66	0,5	1,025	5,0	1,582	8,0	7,435	37,0	2,050	10,0	7,944	39,0	75	0,5	20,277	100
	CPA											12,065	98,0	309	2,0	12,374	100
1994-1996	IA			1,199	5,0	1,874	7,0	10,521	42,0	2,915	11,6	8,386	34,0	97	0,4	24,992	100
	CPA											14,507	97,0	440	3,0	14,947	100
1996-1997	IA			1,199	5,0	1,876	7,6	10,511	42,0	2,961	12,0	8,272	33,0	103	0,4	24,922	100
	CPA											15,428	97,0	485	3,0	15,913	100
1997-1998	IA			1,013	4,0	1,852	7,2	10,795	42,2	3,254	12,7	8,544	33,5	103	0,4	25,561	100
	CPA											16,393	97,0	533	3,0	16,926	100
1998-1999	IA			1,013	4,0	1,852	7,0	10,892	41,5	3,754	14,1	8,714	33,0	103	0,4	26,328	100
	CPA											19,380	97,0	533	3,0	19,913	100
1999-2000	IA			1,107	4,0	1,922	7,0	11,458	42,3	3,629	13,4	8,869	33,0	79	0,3	27,064	100
	PA											22,052	98,0	421	2,0	22,473	100
2000-2001	IA			1,042	4,0	1,938	7,0	11,757	41,5	4,680	16,0	8,665	31,0	141	0,5	28,223	100
	CPA											24,883	98,0	506	2,0	25,389	100
2003-2004	IA			860	3,0	1,656	5,5	13,177	44,0	5,536	19,0	8,343	28,0	150	0,5	29,722	100
	CPA											29,690	96,0	1.267	4,0	30,957	100
2005-2006	IA			792	2,6	1,566	5,0	13,729	45,0	5,605	19,0	8,263	28,0	140	0,4	30,095	100
	CPA											34,579	96,0	1.457	4,0	36,036	100
2006-2007	IA					2,381	8,0	13,899	47,4	5,383	18,2	7,497	26,0	131	0,4	29,291	100
	CPA											38,171	96,0	1.608	4,0	39,779	100
2007-2008	IA					2,214	7,6	13,860	47,5	5,456	18,5	7,520	26,0	122	0,4	28,907	100
	CPA											42,067	96,0	1.753	4,0	43,820	100
2008-2009	IA					2,091	7,2	13,883	48,4	5,010	17,0	7,564	27,0	117	0,4	28,665	100
	CPA											45,719	96,0	2.010	4,0	47,729	100
2009-2010	IA					1,857	8,7	9,996	47,3	3,400	16,1	5,812	27,5	99	0,4	21,164	100
	CPA					156	0,3	3,770	6,6	1,463	2,5	49,860	86,8	2,156	3,8	57,405	100
2010-2011	IA					1,376	10,4	6,009	45,2	1,966	14,8	3,848	29,0	80	0,6	13,279	100
	CPA					343	0,5	7,011	10,0	2,546	4,0	54,905	82,0	2,330	3,5	67,135	100
2011-	IA					1,334	10,7	5,604	45,0	1,829	14,7	3,594	28,9	72	0,7	12,433	100

2012	CPA					374	0,5	7,714	10,5	2,767	4,0	59,462	81,0	2,667	4,0	72,984	100
2012-2013	IA					1,248	11,0	5,234	45,0	1,696	14,5	3,343	29,0	65	0,5	11,586	100
	CPA					383	0,5	7,906	10,0	2,819	4,0	62,485	81,5	2,968	4,0	76,561	100
2013-2014	IA					1,165	11,0	4,924	45,0	1,566	14,5	3,168	29,0	57	0,5	10,880	100
	CPA					388	0,5	8,057	10,0	2,834	3,5	65,870	82,0	3,428	4,0	80,577	100
2014-2015	IA					1,096	11,0	4,592	45,0	1,454	14,5	2,952	29,0	50	0,5	10,144	100
	CPA					395	0,5	8,210	9,5	2,853	3,0	70,132	82,0	4,150	5,0	85,740	100
2015-2016	IA					1,023	11,0	4,324	45,0	1,374	14,5	2,783	29,0	47	0,5	9,551	100
	CPA					392	0,5	8,291	9,0	2,862	3,0	73,487	82,0	5,012	5,5	90,044	100
2016-2017	IA					955	10,6	4,098	45,3	1,305	14,4	2,639	29,2	46	0,5	9,043	100
	CPA					392	0,4	8,293	8,8	2,855	3,0	77,244	81,5	5,958	6,3	94,742	100

Source: TURMOB Performance Reports (www.turmob.org.tr)

2.4. Evaluation of Changes in Professionals' Educational Status

In the accounting profession, according to IES-1: "Entry Requirements to a Program of Professional Accounting Education", the entry requirement should be at least equivalent to that for admission into a recognized university degree program or its equivalent.

The correspondence of IES-1: As expressed above, the lowest entry requirement for the profession was updated with the amended Law 5786 passed on 26 July 2008 in Turkey. In this context, Law No. 5786 has contributed to the profession by raising the education level of the profession beyond IES-1. Because in IES-1, it is stated that some programs start at the immediate post-secondary education level or at some point at a higher education level that is below that of an undergraduate degree. As seen from Table 1 and 2, the education levels of accounting professionals in Turkey have risen over time especially due to the effect of amended regulations.

3. THE REGULATIONS ON PROFESSIONAL ACCOUNTING EDUCATION AND COMPARING THEM TO THE IESs

Before the 90s, when no regulations for the accounting profession existed, accountants began the job at the level of master-apprentice relationship education. Those who believed that they had professional competence decided that they were accountants. Then they could open an office to perform bookkeeping.

As stated above, accountancy in Turkey was defined as a profession with a law in the beginning of the 90s. The history of professional accounting education in Turkey is much shorter. The first institutional step regarding professional accounting education was taken by TURMOB, establishing TESMER in 1993. In time, professional accounting education in Turkey

has moved far beyond teaching the basics of accountancy such as preparing tax declarations and bookkeeping. In today's Turkey, the ones who want to enter the accounting profession need to have not only professional knowledge but also professional skills, professional values and ethics, and knowledge of the usage of technology. From the requirements at the point of entry to the stage of continuing professional development (or education), IESs have been seen as an important guide by TURMOB's TESMER in order to comply with IFAC's standards worldwide which has been valid as of January 2005. After complying with IESs, TESMER has gained different dimensions in its education program. Additionally, thanks to the Regulations, TESMER has provided important contributions towards the point where the accountancy profession and accounting education have reached at the end of the 26-year-history of the profession.

TESMER's efforts have the quality of being firm according to the Regulation passed in 2008. Namely, with Law No. 5786, passed on 26 July 2008, article 17 titled "Professional Development Training", it is stated that "It is obligatory for accounting professionals to attend professional education seminars that will be organized by the Union and bodies in order to carry out their professional activities…"

In this part of the study, the regulations on professional accounting education in Turkey are compared to IESs in order to determine similarities and differences between them. Thereby, we have tried to demonstrate how the applications in Turkey, whose professional bodies are members of the IFAC, have become compatible with IESs over time.

3.1. IESs and Their Corresponding Regulations in Turkey

This part of the study is organized as follows: Firstly, knowledge about relevant IES is given in order of number of IESs. This information used in order to explain education programs of IFAC and TESMER is obtained from web page of IFAC and TESMER mostly. Secondly, the relevant corresponding regulation or application in Turkey is explained. Then the application in Turkey is compared to the relevant IES.

3.1.1. IES-1: Entry Requirements to a Program of Professional Accounting Education

IES-1 states, "For an individual seeking to begin a program of Professional accounting education leading to membership of an IFAC member body, the entry requirement should be at least equivalent to that for admission into a recognized university degree program or its equivalent."

"An individual needs to bring to a program of professional accounting education an appropriate level of prior education and learning to provide the foundation necessary to acquire the Professional knowledge, professional skills, and professional values, ethics and attitudes needed to become a professional accountant."

"The starting point of a program of professional accounting education can vary. Many programs of professional accounting education start at the post-graduate level. Other programs start at the immediate post-secondary education level or at some point at a higher education level that is below that of an undergraduate degree..." (www.ifac.org)

3.1.1.1. IES-1: Corresponding Regulation in Turkey

As mentioned before, Law 5786 was passed on 26 July 2008; Article 5-a, among others, is about education level-related entry requirements.

3.1.1.2. IES-1: Comparison with the Application in Turkey

At first sight, the entry requirements to professional accounting education in Turkey seem to be in conformity with IES-1. But when the curricula of the departments such as law, economics, political sciences, and public administration mentioned in the Law No. 5786 article 5/a are examined, it is seen that accounting-related education levels of candidates who graduated from the said schools is not sufficient to acquire the professional knowledge, professional skills, and professional values, ethics and attitudes needed to become a professional accountant.

Namely, in Turkey, accounting-related courses are not given in law schools. In departments such as economics, political sciences, and public administration, the said courses are given only in one or two semesters. Accordingly, it is seen that individuals who graduated from a department such as business administration, accounting, and finance take many more accounting-related courses and have a more proper base before entering the accounting profession. Similarly, the legal rights given to the professors studying in the areas such as finance, business, accounting and banking to be CPA or Sworn-in CPA are also given to the professors studying in areas such as law, economics, public administration and political sciences. Thus, it can be said that undergraduate education, which is obligatory and needed to enter the profession, does not comply with the purpose of IES-1 in the real sense.

3.1.2. IES-2: Content of Professional Accounting Education Programs

This Standard prescribes the knowledge content of Professional accounting education programs that candidates need to acquire to qualify as professional accountants. The primary knowledge part of professional accounting education programs is shown under three major headings: (a) accounting, finance and related knowledge, (b) organizational and business knowledge, and (c) IT knowledge. The knowledge component should include the following subject areas (see Table 3) (www.ifac.org):

Table 3. Professional Accounting Education Program

A- Accounting, finance and related knowledge
(a) financial accounting and reporting (b) management accounting and control (c) taxation (d) business and commercial law (e) audit and assurance (f) finance and financial management

(g) professional values and ethics
B-Organizational and business knowledge
(a) economics (b) business environment (c) corporate governance (d) business ethics (e) financial markets (f) quantitative methods (g) organizational behavior (h) management and strategic decision making (i) marketing (j) international business and globalization
C-Information technology knowledge
(a) general knowledge of IT (b) IT control knowledge (c) IT control competences (d) IT user competences (e) one of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems

Source: www.ifac.org

3.1.2.1. IES-2: Corresponding Regulation in Turkey

The circular numbered 2005/00006 published by TESMER on 5 January 2005 announced the statement "According to the 10th Article of the Regulation on Training, candidates for the accountancy profession are subject to compulsory education during the training period". In the content of training program that TESMER produced for trainees, education CDs are sent in four-month intervals (3 times in a year) to those who have just started their training. The technology used in this project permits TESMER to monitor the trainees whether they watch the CDs. Also short exams are held at the end of the courses on the CDs. It is necessary to be successful in these exams in order to pass on to the next level. The courses taking place in undergraduate trainee compulsory education programs, as seen in Table 4, are divided into three groups: accounting, law, and support.

Table 4. Allocation of the Courses to Groups

Undergraduate-level Courses	Group
Accounting Books and Documents	Accounting
Tax Declarations	Accounting
Auditing	Accounting
Financial Accounting	Accounting
Analysis for Financial Tables	Accounting
Cost Accounting	Accounting
Accounting Standards	Accounting
Corporate Accounting	Accounting
Management Accounting	Accounting
Profession Law	Law
Social Security Law	Law
Commercial Law	Law
Tax Law	Law
Office Management	Support
Service Marketing	Support
Human Resources Management	Support
Statistics	Support
Enterprise Finance	Support
Instruments of the Capital Market	Support
Regulation on Securities and Exchange Market	Support
International Accounting firms	Support

Source: tesmer.org.tr

3.1.2.2. IES-2: Comparison with the Practice in Turkey

In this part of the study we do comparison by focusing on the three main titles as mentioned in IES-2: a) accounting, finance and related knowledge, b) Organizational and business knowledge, and (c) IT knowledge.

• IES–2/a: Accounting, finance and related knowledge

As seen from the program almost all courses included in the title A, other than professional ethics, are in TESMER's education programs.

• IES–2/b: Organizational and business knowledge

As seen from the program almost all courses included in the title B, other than corporate governance, business ethics, management and strategic decision-making, are in TESMER's education programs.

• IES–2/c: Information technology knowledge

As seen from the program, the courses, other than accounting-related ones, included in IES-2/c are not given place in TESMER's program. However, since it is a technology-oriented education system, it is not possible for candidates who do not know about basic information technology, to take part in the education system.

On the other hand, individuals who will take part in practice need to learn IT knowledge. So, such new courses that will strengthen the basic knowledge that candidates have should be added to TESMER's education program.

Before the steps taken by TESMER in 2005, there was no content, as given above, regarding the training of candidates, education of professionals, professional development, and compulsory education.

As far as we know from the obligations because participation is not mandatory, attendance at training courses and seminars organized by bodies for trainees (candidates) and professionals has been low. Professionals and candidates generally attend these kinds of training programs when feeling constrained, because of examinations or new tax practices.

3.1.3. IES-3: Professional Skills

This Standard prescribes the mix of skills that candidates require to qualify as professional accountants. Part of the purpose of this standard is to show how a general education, which may be gained in a variety of ways and within different contexts, can contribute to the development of these skills.

The aim of this Standard is to ensure that candidates for membership of an IFAC member body are equipped with the appropriate mix of skills - intellectual, technical, personal, interpersonal and organizational - to function as Professional accountants.

This enables them to function throughout their careers as competent professionals in an increasingly complex and demanding environment. The skills professional accountants require are grouped under five main headings (www.ifac.org):

Table 5. Professional Skills

A-Intellectual skills
(a) the ability to locate, obtain, organize and understand information from human, print and electronic sources (b) the capacity for inquiry, research, logical and analytical thinking, powers of reasoning, and critical analysis (c) the ability to identify and solve unstructured problems which may be in unfamiliar settings
B- Technical and functional skills
(a) numeracy (mathematical and statistical applications) and IT proficiency (b) decision modeling and risk analysis (c) measurement (d) reporting (e) compliance with legislative and regulatory requirements
C- Personal skills
(a) self-management (b) initiative, influence and self learning (c) the ability to select and assign priorities within restricted resources and to organize work to meet tight deadlines (d) the ability to anticipate and adapt to change (e) considering the implications of professional values, ethics and attitudes in decision making (f) professional skepticism
D- interpersonal and communication skills;
(a) work with others in a consultative process, to withstand and resolve conflict (b) work in teams

(c) interact with culturally and intellectually diverse people (d) negotiate acceptable solutions and agreements in professional situations (e) work effectively in a cross-cultural setting (f) present, discuss, report and defend views effectively through formal, informal, written and spoken communication (g) listen and read effectively, including a sensitivity to cultural and language differences
E- organizational and business management skills
(a) strategic planning, project management, management of people and resources, and decision making (b) the ability to organize and delegate tasks, to motivate and to develop people (c) leadership (d) professional judgment and discernment

Source: www.ifac.org

3.1.3.1. IES-3: Corresponding Regulation in Turkey

Some of the subjects mentioned in IES-3 are included in the contents of the courses in TESMER's programs such as Management Accounting, Office Management, Human Resources Management, and Statistics. However, as seen in Table 4 and 5, some subjects relating to "interpersonal and communication skills" and "personal skills" do not exist in the contents of the courses in TESMER's programs.

3.1.3.2. IES-3: Comparison with the General Application in Turkey

As seen from the contents of IES-3 concerning the skills professional accountants require, and the contents of the courses given in Table 4, there are many missing points in the education programs of TESMER. Therefore, TESMER should progress its education programs according to the contents of IES-3.

3.1.4. IES-4: Professional Values, Ethics and Attitudes

As expressed in IES-4, the Standard prescribes the professional values, ethics and attitudes professional accountants should acquire during the education program leading to the

qualification. The aim of the Standard is to ensure that candidates for membership of an IFAC member body are equipped with the appropriate professional values, ethics and attitudes to function as professional accountants.

The required values, ethics and attitudes of Professional accountants include a commitment to comply with the relevant local codes of ethics, which should be in conformity with the IFAC Code of Ethics. The coverage of values and attitudes in education programs for professional accountants should lead to a commitment to (www.ifac.org):

(a) The public interest and sensitivity to social responsibilities

(b) Continual improvement and lifelong learning

(c) Reliability, responsibility, timeliness, courtesy and respect

(d) Upholding laws and regulations

While the approach of each program to the learning of professional values, ethics and attitudes will reflect its own national and cultural environment and objectives, as a minimum all programs should include:

(a) The nature of ethics

(b) Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks

(c) Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality

(d) Professional behavior and compliance with technical standards

(e) The concepts of independence, skepticism, accountability and public expectation

(f) Ethics and the profession: social responsibility

3.1.4.1. IES-4: Corresponding Regulation in Turkey

In Turkey, in the sixth article of the Regulation on accounting-related vocational training, passed on 23 August 1997, the aim of training is expressed as "to put in place the ethical qualifications the accountancy profession requires". This means the term ethics was first used for the accounting profession in the Regulations in 1997 10 years before the Official Gazette No. 26675 dated 19 October 2007 was issued in order to determine the detailed ethical principles that accounting professionals would follow.

The above-mentioned Regulation passed in 2007 is to reflect IES-4's purpose in legal ways. As stated in IES-1, "Candidates starting on a program of professional accountancy education should have a certain mix of knowledge, skills, and professional values, ethics and attitudes. The extent of these capabilities will determine the entry point of candidates into

professional programs. The lower the requirement at the point of entry, the more the program of professional accounting education has to cover." It is also stated in IES-1 that many of these education programs are organized by professional bodies themselves rather than by universities or colleges.

In Turkey, the ethics-related course has taken place in the curriculum of TESMER professional accountancy education programs in 2010. However, TESMER does not assess professional values, ethics and attitudes of candidates because of the fact that the exams TESMER holds do not assess to what extent candidates can identify ethical dilemmas.

Finally, the Notification on "Ethics Education of Accounting Professionals and Ethics Contract" was enacted with the 28954 numbered Official Gazette issued on 27th of March 2014.

Table 6. Subjects of Ethics Education

A- Ethics knowledge
1) Ethics expectation and threats in accounting 2) Accounting scandals 3) Ethics theory 4) Ethics development theory 5) Improving ethics thinking in accounting.
B- Ethics sensitivity
1) Professional qualifications 2) Ethics standards in accounting and code of conducts 3) Responsibility of accounting professionals to the profession 4) Responsibility of accounting professionals to client 5) Responsibility of accounting professionals to public 6) Infractions
C- Ethical decision making
1) Ethical decision making models 2) Ethical problems in accounting 3) Principle based approach and professional judgment 4) Independence of auditors 5) Fair value financial reporting and importance of earnings management

6) Infractions
C- Ethical decision making
1) Ethical decision making models 2) Ethical problems in accounting 3) Principle based approach and professional judgment 4) Independence of auditors 5) Fair value financial reporting and importance of earnings management 6) Social responsibility accounting in businesses and social reporting 7) Ethics in workplace 8) Intercultural ethics 9) Ethics environment in businesses and institutional governance 10) Whistleblower policy
D- Ethical code of conduct
Case studies on ethics-related problems in accounting.

Source: www.tesmer.org.tr

Thus, TESMER has started to organize an ethics education program including theoretical and face-to-face practical (case studies) education program as shown in the Table 6 for all accounting professionals on principle of voluntariness. Accounting professionals who voluntarily attend and complete ethics education program successfully has the right to have a certificate on ethics education.

3.1.4.2. IES-4: Comparison to the Application in Turkey

We can assert that the Notification on "Ethics Education of Accounting Professionals and Ethics Contract" mentioned above is to reflect IES-4's purpose in both legal and practical sense. By means of the said ethics education courses included in TESMER's training program, it is possible to make accounting professionals attending the certificate program gain professional values, ethics consciousness and understanding.

In this sense, we can say that TESMER having the certificate program complies with the IFAC's ethics-related education standards. The important point here is to teach accounting professionals attending the certificate program how to act in an ethical manner that is in the best interest of society and the profession.

3.1.5. IES-5: Practical Experience Requirements

This Standard prescribes the practical experience IFAC member bodies should require

their members to obtain before qualifying as professional accountants. The aim of this Standard is to ensure that candidates seeking to qualify as professional accountants have acquired the practical experience considered appropriate at the time of qualification to function as competent professional accountants.

The period of practical experience in performing the work of professional accountants should be a part of the prequalification program. This period should be long enough and intensive enough to permit candidates to demonstrate they have gained the professional knowledge, professional skills, and professional values, ethics and attitudes required for performing their work with professional competence and for continuing to grow throughout their careers. The period of practical experience should be a minimum of three years. A period of relevant graduate (beyond undergraduate, e.g., master and doctorate) professional education with a strong element of practical accounting application may contribute no more than 12 months to the practical experience requirement.

In IESs, the term "relevant experience" is used. This term emphasizes that accounting professionals have to gain use of experience, professional knowledge, professional skills, professional values, ethics and behaviors in an appropriate working environment.

Practical experience provides a professional environment in which trainees develop competence by (www.ifac.org):

(a) Enhancing their understanding of organizations, of how business works and of work relationships;

(b) Being able to relate accounting work to other business functions and activities;

(c) Becoming aware of the environment in which services are provided;

(d) Developing the appropriate professional values, ethics and attitudes in practical, real-life situations

(e) Having an opportunity to work at progressive levels of responsibility.

3.1.5.1. IES-5: Corresponding Regulation in Turkey

The first Regulation on training in the accountancy profession aiming at the application of Law No. 3568 was issued on 1 August 1992. The said Regulation was amended on 23 August 1997 in order to extend its powers. The said Regulation was revised and amended with the Law numbered 5786 on 10 July 2008. The articles of the new Regulation relating to IES-5 are given below (3568 Numbered Law).

Article 5-The principles relating to the training of candidates:

(a) The purpose of the training is to train professional accountants who have professional knowledge, experience and qualifications.

(b) The workplace where the training is done should enable candidates to gain practical experience. However, the training activities of candidates should not disturb professional activities of the employers and mentors playing important roles in planning and monitoring practical experience gained by trainees.

Additionally with Law No. 5786, the length of training has been extended from 2 years to 3 years.

Article 6- The aims of the training:

(a) to raise awareness of the ethical qualifications the accounting profession requires

(b) to teach the relevant regulations and professional knowledge, and to make candidates gain practical experience properly

(c) to provide candidates with opportunities for learning foreign language and the use of computers

(d) to ensure standardization in the profession

Article 15- The professional accountants with whom the training is done.

(a) Candidates can do their training with and/or under the supervision and monitoring of Sworn-in Certified Public Accountants, or Certified Public Accountants

3.1.5.2. The Comparing and Contrasting of IES-5 with the Applications in Turkey

Although it is stated in the Regulations that "The purpose of the training is to teach the relevant regulations and professional knowledge, and make candidates gain practical experience properly", success of this standard depends on the environment provided with candidates to develop themselves. It also depends on the trainee's chance to have a suitable workplace to gain practical experience in Turkey. When the convenience of the training period depends on chance, a few questions (below) come to mind:

Are candidates (trainees) and professional accountants with whom the training is done conscious of the fact that the foremost purpose of the three-year-training period is to gain sufficient skills and values of a certain profession as suggested in IES-3?

Are the training environments suitable enough to give the professional skills and values the accounting profession requires?

What kind of problems related to this specific subject are there to deal with?

The following examples may prove the existence of the problems in question concretely:

• There are professional accountants whose basis of education and approach to the training period are not at a suitable level to provide a proper environment for the trainees.

• There are professional accountants who think that they can saddle trainees, who are in jeopardy of their knowledge, experience and final grades during the three-year-training period, with the very simple jobs, which are usually given to unqualified workers.

• There are professional accountants who only accept trainees if they pay their own social security premium.

• Unfortunately, many professionals have difficulty in making time for themselves because of the number of taxpayers providing them with an excessive workload, so they do not have time to help the trainees develop intellectual, technical and functional, personal and interpersonal communication, organizational and business administration skills and ethical conscious. In addition, apart from not being able to give these qualities, there are employers who do not have these qualities themselves.

So what should professional accountants do in order to act in accordance with IES-5?

• In order for professional accountants to provide a sufficient environment for trainees, first they need to be qualified in the subjects expressed in IES-3.

• As suggested in IES-3, the training period should be completed with enough intensity, which provides the trainees with professional knowledge, professional skills, values, ethics and behaviors so that they can present themselves to the public as professional accountants.

• Professional accountants should believe that the program of practical experience is mutually beneficial to both the trainee and the employer.

• Professional accountants should see the training period as an observing and educational responsibility for the sake of the future of the accounting profession.

3.1.6 IES-6: Assessment of Professional Capabilities and Competence

This standard prescribes the requirements for a final assessment of a candidate's professional capabilities and competence before qualification. This standard deals with the assessment of the professional capabilities (i.e. the professional knowledge, professional skills and professional values, ethics and attitudes) acquired through professional education programs. Candidates need to be able to demonstrate that they:

(a) Have a sound technical knowledge of the specific subjects of the curriculum

(b) Can apply technical knowledge in an analytical and practical manner

(c) Can extract from various subjects the knowledge required to solve many-sided or complex problems

(d) Can solve a particular problem by distinguishing the relevant information from the irrelevant in a given body of data

(e) Can, in multi-problem situations, identify the problems and rank them in the order in

which they need to be addressed

(f) Appreciate that there can be alternative solutions and understand the role of judgment in dealing with them

(g) Can integrate diverse areas of knowledge and skills

(h) Can communicate effectively with users by formulating realistic recommendations in a concise and logical fashion

(i) Can identify ethical dilemmas

The final assessment of professional capabilities and competence should:

(a) Require a significant proportion of candidates' responses to be in recorded form

(b) Be reliable and valid

(c) Cover a sufficient amount of the whole range of professional knowledge, professional skills, and professional values, ethics and attitudes for the assessment to be credible

(d) Be made as near as practicable to the end of the pre-qualification program.

3.1.6.1. IES-6: Corresponding Regulation in Turkey

In Law 3568, Article 7, it is stated that "Certified Public Accountants Exam is taken in written form through the Union". In Law 3568, the sections relating to the Sworn-in CPAs and CPAs Exam can be summed up as follows:

Article 8- The Sworn-in CPAs Exam is held twice a year and the CPAs Exam is held three times a year, taking care of the training periods of the Union. The place and time of the

Table 7. Profession Titles and Subjects of the Exams

Subjects of Sworn-in CPA Exam	Subjects of CPA Exam
1.Advanced Accounting	1.Financial Accounting
2.Financial Management	2.Financial Statement Analysis
3.Managerial Accounting	3.Cost Accounting
4.Supervision, Reporting and Profession Law	4.Accounting and Auditing
5.Auditing	5.Tax Legislations
6.Taxing	6.Law (Commercial Law, Labour Law, Legislation on Social Security Institution)
7.Income Tax	7. Law of Accounting Profession
8.Social Security Taxes	8. Legislation on Capital Markets
9. Regulations on Foreign Trade and Exchange	
10. Legislation on Capital Markets	

Source: www.tesmer.org.tr

exams are issued in the Official Gazette at least a month prior to the exam date, and hung on the bulletin boards of the Chambers.

Article 14- The exams are held with respect to the profession titles shown in Table 7 below in order to test the candidates' theoretical and professional knowledge.

Article 16- a) In order to be considered to be successful in the Sworn-in CPAs Exam, one has to get 50 out of 100 in each of the exam subjects, and the arithmetical average of the grades has to be at least 65.

b) In the CPAs Exam, one has to get 50 out of 100 in each of the exam subjects, and the arithmetical average of the grades has to be at least 60. An assessment made by the professional accountant with whom the training has been done is added to the average as a separate input.

3.1.6.2. IES-6: Comparison to the Application in Turkey

IES-6 is partially in accordance with the applications in Turkey. Namely, providing the program of practical experience with trainees during the training period has some missing points because of the professional accountant employer's lack of understanding about the importance of the training period. In addition, the road to the final assessment of a candidate's professional capabilities and competence before qualification has some missing facets because of the fact that, in Turkey, it doesn't deal with an assessment of Professional capabilities such as professional skills and professional values, ethics and attitudes.

3.2. Suggestions to Progress the Professional Accountants Education Programs

The relevant Regulations in Turkey aim to ensure that candidates are equipped with the appropriate knowledge to function as professional accountants according to IESs. However, as mentioned before, there are some missing points in the education programs of TESMER devoted to the social aspects of accounting, and the mix of skills, such as intellectual, technical, personal, interpersonal and organizational that enables professional accountants to function throughout their careers as competent professionals in an increasingly complex and demanding environment (Özbirecikli 2007,78).

We have determined to what extent the education-related Regulations herein are in accordance with the IESs in order to develop suggestions regarding how to progress educational activities in Turkey as follows:

1-Complying with IES-1, accountancy in Turkey is performed by individuals who graduate from faculties (or equivalents) whose curricula cover accounting and management-related courses.

2-In order to comply with IES-3, TESMER should add some courses devoted to the mix of skills such as intellectual, technical, personal, interpersonal and organizational to the education programs.

3- Complying with IES-4, ethics education includes theoretical and practical courses

to give professional accountants ethical values and consciousness. This is quite important development for accounting profession in terms of ethics eduction in Turkey. Indeed, according to an empirical study conducted by Ozbirecikli and Kiritoglu in 2018, which aims to find out whether there is a significant difference between perception levels of accounting fraud of auditors having ethics training and auditors not having ethics training being held by TESMER or not. The study revealed that ethics training held by TESMER has an effect on the external auditors' perception level of accounting fraud. The study also found out that the more hours of ethics training, the more external auditors' perception level of accounting fraud.

4-In order to comply with IES-5, practical experience is given more importance during the training period. Employers should be equipped with knowledge enabling them to be conscious of their responsibilities during the training period. Additionally, the officials of the bodies should control the training environment more severely. Otherwise, the training environment will not match the IESs.

6-TESMER does not assess professional capabilities and competence of candidates well enough as expressed in IES-6 because of the fact that the exams TESMER gives do not assess to what extent candidates:

(a) can extract from various subjects the knowledge required to solve many-sided or complex problems

(b) can solve a particular problem by distinguishing the relevant information from the irrelevant in a given body of data

(c) can, in multi-problem situations, identify the problems and rank them in the order in which they need to be addressed

(d) appreciate that there can be alternative solutions and understand the role of judgment in dealing with them

(e) can integrate diverse areas of knowledge and skills

(f) can communicate effectively with users by formulating realistic recommendations in a concise and logical fashion

(g) can identify ethical dilemmas

4. ACCOUNTING PROFESSION'S NEW ROLE: AUDIT DUE TO THE NO.6102 TCC

In order to comply with European Union standards, a commission, called Commerce Code Commission, was established in 1999. The Commission considering German and Swedish Codes prepared a new commerce code draft in 2007. The New Turkish Commercial Code (TCC) was adopted by the Turkish Parliament on 13 January 2011 and promulgated in

the Official Gazette on 14 February 2011. The New TCC and the relevant Law on Enactment entered into force on 01 July 2012. Accounting standards and audit-related articles have entered into force on 01 January 2013. On the other hand, subsequent to enactment of the new TCC, Public Oversight Accounting and Auditing Standards Board (POAASB) was established in November 2011 (KHK 660 passed on 26 September 2011) and the TASB was abolished. The POAASB was established in order to provide effective auditing and public oversight system. The POAASB was authorized to define Turkish accounting and auditing standards, entering requirements and qualifications of independent audit profession. The POAASB also has the authority to monitor activities of independent auditors and audit firms.

The new TCC envisages a system for the auditing of specified limited liability and joint stock companies. This is completely new for Turkish commercial life and habits. Through the new regulation, the audit currently included among the mandatory organs of the companies, and exercised through an auditor who does not necessarily have expertise in the subject matter, is replaced by the independent audit mechanism, which should be conducted by CPAs and sworn-in CPAs or certified independent audit firms. The scope of audit includes the audit of financial statements and/or consolidated financial statements and the annual report of non-listed companies. The audit is required to be performed in accordance with Turkish Independent Auditing Standards (TIAS), which are identical with International Auditing Standards (IAS). The Provisions from 397 to 406 explain what the new TCC has brought to Turkish business life in audit activities aspect.

Because of the fact that the new TCC has brought mandatory application of international accounting standards and independent audit of all joint stock and limited liability companies

Table 8. Thresholds Defined for Non-Listed Companies Subject to External Auditing

Size of non-listed entity	Criteria	2018-Currently applied amounts
Middle-sized entity	Balance sheet total	TL 40,000,000
	Net turnover	TL 80,000,000
	Number of employees	200
Large sized entity	Balance sheet total	TL 75,000,000
	Net turnover	TL 150,000,000
	Number of employees	250

Source: 30138 numbered Notification issued by the Council of Ministers

(specified non-listed companies), CPAs and sworn-in-CPAs have had an important role in audit market. However, after the Council of Ministers has specified the size of entities subject to independent audit, this number fell to about 4,650 companies.

As shown in Table 8, according to the thresholds the Council of Ministers has defined, non-listed companies subject to external auditing are companies that do not exceed the limits of two of the following three criteria on their balance sheet dates (30138 numbered Notification):

According to data obtained from POAASB, current number of non-listed large sized entities being subject to independent audit is 850 and current number of non-listed middle-sized entities being subject to independent audit is 3,850. It is expected that thresholds specifying size of companies subject to audit will decrease and number of companies, which will be subject to audit, will increase gradually in the near future.

5. CONCLUSION

In Turkey, in spite of the short history of accountancy as a profession, compared to some countries, we can suggest that accountancy has passed the very important stages quickly and developed by complying with international standards in 26 years. When analyzing the change in the professional accountants' education level, especially in recent years, we conclude followings:

Especially through the requirements made by Law No. 5786, Article 5, devoted to graduation from the relevant faculty or college to enter the accounting profession; the rate of professional accountants who have low-level education will tend to decrease in the number of the total professionals.

Compared to previous years, the accounting profession oriented only to faculty or college (equivalent to faculty) graduate has been gaining more qualifications thanks to the rising education level in the profession.

The number of professional accountants who are interested in postgraduate studies have been ever-increasing in time. Postgraduate level professional accountants are likely to analyze their professional matters from economic, social, and ethical perspectives by using their academic knowledge they gain during postgraduate education.

Although the education programs of TESMER have some shortcomings, compared to IESs, technology supported TESMER education programs comply with IESs mostly. It is likely that the middle-term education process can remove the missing points, especially regarding professional skills and competence.

We can assert that the Notification on "Ethics Education of Accounting Professionals and Ethics Contract" mentioned above is to reflect IES-4's purpose in both legal and practical sense. By mea ns of the said ethics education courses included in TESMER's training program, it is possible to make accounting professionals attending the certificate program gain professional

values, ethics consciousness and understanding.

As to audit-related new role of CPAs and Sworn-in CPAS, existing and prospective auditors must recognize the today's development and anticipate the needs of tomorrow. If we throw a critical look to distinguish which are the perceived difficulties and some of the issues that the auditing profession may face in the near future, we can list followings:

a- Business market needs adequate number of audit professionals who can perform audit of companies. Despite the continuing efforts of the POAASB to provide trainings and qualifications, there are not adequate number of auditors who have the professional knowledge and experience to conduct audits according to the TIAS.

b- Considering TIAS, it does not look logical that an audit firm or auditor can cope with audit of entities, if audit firm (or he/she) has no a well qualified and experienced audit team. In this sense, certified audit firms (especially big ones), which have well qualified and experienced audit team, are highly likely to have competitive advantage in the audit market. In this sense, local audit firms must develop themselves according to content of IESs.

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