



The Analysis of Accounting Curriculum from Academicians Perspective: The Sample of Çanakkale

Feyza DEREKÖY¹

Keywords

Accounting,
accounting
education,
accounting
curriculum.

Abstract

In the study, it is aimed to identify the viewpoint of academicians in evaluating the adequacy of the current accounting curriculum in terms of the application of the profession and to determine the significance level of knowledge and skills provided through the accounting curriculum, perceived by accounting academicians. The universe of the study consists of academicians with accounting field expertise, working at Çanakkale Onsekiz Mart University. In this context, semi-structured interview method that is one of the qualitative research methods, was applied to 16 academicians. In research findings, according to the academicians, the existing accounting curriculum is insufficient or partially sufficient for application of the profession. In addition, the most important soft skill was "problem solving and analytical thinking" and only some of the soft skills could be gained during the education process, similarly some of hard skills could be gained and the most important hard was "up-to-date accounting software programmes".

Article History

Received
10 Sep, 2019
Accepted
30 Sep, 2019

1. Introduction

In recent years, the most important criticism about accounting education, is that the graduates do not have the professional competence required by business life. Likewise, many institutions of the accounting profession around the world point out that the accounting course curriculum is still focused on theory, not updated according to the changes in practice and does not take into account the increasing complexity of business life. Thus, accounting graduates must be equipped with many knowledge and skills in accounting education process in order to achieve professional success.

The aim of this study is to put forth the opinions of academicians about the practical aspect of the current accounting curriculum and knowledge and skills that should be gained in accounting education within the framework of the classification made in the literature. In this context, the current situation of accounting education and curriculum, regulations related to accounting education and the knowledge and skills have been handled in the study. Afterwards, the

¹ Corresponding Author. ORCID: 0000-0003-1508-7498. Assist. Prof., Çanakkale Onsekiz Mart University, Çanakkale Vocational School of Social Sciences, fderekoy@comu.edu.tr

findings of the interview with academicians were presented. Due to the space and time constraints, research is only applied to academicians in accounting field expertise working at Çanakkale Onsekiz Mart University. This is the constraint of the study.

2. The Current Situation of Accounting Education and Curriculum

It is expected that the accounting education in universities will gain the knowledge of modern accounting expertise. However, it is stated that the accounting education in universities, is insufficient and many criticisms are discussed in different platforms and also in literature. The main critic is that the lectures in the accounting curriculum, the contents of lectures, teaching methods, tools and equipments used in lectures, educators, students and the applications, are unable to meet the current requirement of accounting profession (Kendirli and et al., 2015: 54).

The course content in the current accounting curriculum consists of limited topics and focuses on ordinary professional technical knowledge. In addition, the content of the courses can't be kept alive due to the rapid changes in business life. For this reason, accounting education and practices become unable to meet the needs of the profession (Steadman and Green, 1995: 4; Lucianelli and Citro, 2018: 4). The necessity of doing research causes academicians to pay less attention to educational activities. Also, the current accounting curriculum leads academicians to use traditional teaching methods and to focus on textbooks (Ferguson and et. al., 2010). The aim of accounting programs and curricula is to provide vocational technical skills to students. However, the accounting programs and curricula don't include the skills that will provide students with ethical values and moral reasoning, and the social skills that students will need in their working life (Nelson, 1995: 64; De Villiers, 2010: 6- 7).

Even the major problem in current accounting education as mentioned above, is related to the content and design of the curricula, a fundamental change in the accounting curriculum is inevitable. In today's world, the real aim of accounting education should be to improve students' communication skills, intellectual skills, interpersonal relationship skills, general knowledge, business knowledge besides accounting and auditing knowledge (Cheng, 2006: 127- 128).

Although, accounting education in Turkey which is a developing country, has not been directly transferred from any country, accounting education seems to have been significantly affected by many western developed countries until recently (Ünal and Doğanay, 2009; 118). The first accounting education in our country began at the school which was founded in 1868 and named as "Mekteb-i Mülkiyeyi Şahane" at that time. Later, a rapid enrollment has begun in accounting education in Turkey and accounting education started to be given at the highest level (Tekşen et. al, 2010: 102).

Accounting education in Turkey, can be separated into the two parts, namely "basic education" and "introduction to profession". Before entry to the profession, basic education is given in various educational institutions. Basic accounting education is given in four different levels: high school, associate degree, undergraduate and graduate degree. The most common accounting education in higher education is at

the undergraduate level. The business administration departments of the faculties are particularly rich in accounting curricula. Also accounting education is given in some departments of the applied sciences colleges opened in recent years. After basic education, there is an internship process and proficiency stage for entry to the accounting profession. After the introduction of the profession, accounting educations are organized by professional organizations through scientific activities as seminars, symposiums, congresses and conferences (Güney, 2014: 64).

As in the rest of the world, accounting education in universities is criticized in our country. The most important criticism is that the accounting courses and their contents cannot fully meet the need for the application of the profession (Çürük ve Doğan, 2001: 30). The quality of the accounting education in universities, can be increased by the cooperation of educational institutions, enterprises and professional organizations. In addition, closely monitoring the work of the related institutions on the development of accounting education in the world and making the necessary changes in a timely manner, will ensure the development of accounting education in our country (Dağdeviren et. al., 2016: 495- 496).

3. Regulations on Accounting Education

Some organizations have made various arrangements in order to improve the quality of accounting education. These organizations are United Nations Conference on Trade and Development (UNCTAD), International Federation of Accountants (IFAC) and Accounting Education Change Commission (AECC). These institutions have tried to shape the acquisition of the knowledge and skills required by the accounting profession through their arrangements. Behind that, within the framework of these regulations, many universities have tried to provide a standart by reviewing their cirruculums and contents of courses (Zaif and Ayanoğlu, 2007: 118).

3.1. United Nations Conference on Trade and Development (UNCTAD)

UNCTAD reported a model curriculum for accounting education. The report consisted of a guideline for a model curriculum, the qualifications necessary for professional accountants and a model curriculum for professional education of professional accountants. The model curriculum included 4 main parts. These are, Organization and Business Knowledge; Information Technology; Basic Accounting Finance and Related Knowledge and Advanced Accounting, Finance and Related Knowledge (Köse, 2006: 110).

3.2. International Federation of Accountants (IFAC)

International Federation of Accountants (IFAC); is an international accounting professional organization and aims to improve the accounting profession at the international level with the aim of providing high quality services suitable for the public interest. IFAC has developed and published several standards for this purpose. One of these standards is International Accounting Standards (IES). International Accountant Training Standards (IES), prepared by the International Accounting Standards Committee (IESB) within IFAC; consists of accounting principles which will guide professional organizations, employers, academicians and students. The aim of IES is to improve the effectiveness of accounting

education and professional development programs. Through effective training and development programs, there will be a growing number of competent accountants and an increase in trust in the accounting profession (IAESB, 2014: 8- 9).

3.3. Accounting Education Change Commission (AECC)

AECC which was established within American Accounting Association, suggested that the changes in accounting education needed to meet dynamically expanding demand of the profession. (Chen and Fok, 2013: 138). The commission issued a report called Bedford in 1986 and in its report, identified the framework of accounting education to be given at the undergraduate level and the knowledge and skills to be gained and revealed the topics related to the target and also content and structure of the curriculum in accounting education (AECC, 1999: 4). Besides, Commission published a study entitled “Education overview: what can be done for success in accounting profession” in 1989 and has proposed eight key issues required for a new accounting curriculum (Chen and Fok, 2013: 138);

- emphasizing a general education rather than technical knowledge,
- integrating all aspects of the accounting discipline through the curriculum to more precisely reflect practice,
- avoiding the “one right answer” syndrome by reflecting real world problem solving,
- focusing on how to learn,
- de-emphasizing the Uniform CPA Examination in shaping accounting courses, developing students’ communication and interpersonal skills,
- ensuring students are active participants in the learning process,
- integrating the latest technology in the curriculum.

4. Hard and Soft Knowledge and Skills in Accounting Curriculum

Innovation and globalization forces universities to graduate students equipped with hard (technical knowledge) and soft knowledge and skills. Hard knowledge and skills alone are inadequate for graduates for their future working life. Now, employers are looking for staff who have both hard and soft knowledge and skills at the same time (Weber et al., 2009: 353- 354). The accounting education in universities must fulfill employers’ expectations in terms of professional development (Klibi and Oussii, 2013: 119). Actually, accounting professions have requested academicians to consider the importance of soft skills in the accounting education since the mid-1980’s (Stivers and Onifade: 2013: 12).

Hard skills known as technical knowledge are the skills necessary only for professional career, but nowadays hard skills are not enough to keep persons employed in organizations (Robles, 2012: 453). Hard skills are the technical knowledge needed to effectively complete job tasks. They are often acquired through professional education and training (Weber et al., 2009: 356). While hard skills are the part of many excellent curricula, it is necessary to give more importance to soft skills in curricula, thus students learn the importance of soft skills early before starting their business career (Robles, 2012: 453- 454).

However, the development of soft skills is much difficult than the development of hard skills because, soft skills require actively interacting with others on an ongoing basis (Levasseur, 2013: 569).

Soft skills are interpersonal, human, people and behavioral skills used to execute the hard skills (technical knowledge) in the workplace (Weber et al., 2009: 356). Soft skills is a new way to describe a group of abilities or talents that a person can bring to the workplace (James and James, 2004: 40). In this context, soft skills consist of five categories as communication skills, problem-solving and thinking skills, leadership and team work skills, ethical and moral values and self-management (De Villiers, 2010: 4).

5. Literature Review

There are many studies related the development of accounting education in literature. May, Windal and Sylvester (1995) made a survey to the academicians and found that academicians consider there is a need for making several changes in accounting education. Similarly, Adler (1999) indicated the importance of effective education and made recommendations for the development of accounting education in his study. Albrecht and Sack (2000) emphasized many serious problems in accounting education and stated that if these problems cannot be identified and solved, this would harm accounting education. Watty (2005) surveyed accounting academicians. According to the findings of the study, accounting education should be developed by the requirements of the profession and aimed at helping students to achieve high academic standards. Sayin et al. (2005) investigated the efficiency of accounting education from academicians perspective. The study concluded that academicians play an important role in providing the necessary skills to students and integrating the professional culture to higher education and in increasing the efficiency of accounting education. On the other hand, Zaif and Ayanoglu (2007) pointed to the importance of education programmes in order to improve the quality in accounting education. They examined the curriculum of accounting courses in several universities and found that the accounting courses are inadequate to meet the application requirements and the proposals of International Education Standards. Likewise, Terzi et al. (2013) indicated that the content of accounting courses are not in compliance with the requirements of IFAC. They also suggested that the current trends in accounting should be integrated into the curriculum.

There were several studies on how the importance of the accounting knowledge and skills gained by accounting students within the accounting curriculum. According to French and Coppage (2000), the acquisition of soft skills has become more important, in spite of the importance of technical knowledge in accounting education, Tan, Fowler and Hawkes (2004) investigated the management accounting knowledge and skills that were considered important. The survey conducted on academicians and results showed that academicians placed high importance on thinking, problem solving, listening as management accounting skills and behavioural implications, activity-based costing, performance evaluation and product costing as management accounting knowledge. In addition, Rumble (1998) claimed that accountants need additional skills besides technical skills in order to provide professional services with high quality to their clients. De Villiers

(2010) supported to Rumble and profounded that soft skills can be positively linked to strong performance at all levels. On the other hand, Ali et.al. (2016) aimed to detect the perception of educators and employers on the importance of accounting knowledge and soft skills. According to educators, there was too much reliance on memorization in accounting education and the highest three skills necessary for accounting students, were written communication, continuous learning and decision making skills.

6. Research Methodology

6.1. Research Questions and Method

The aim of the study is to reveal the perspective of academicians in evaluating the adequacy of the current accounting curriculum in terms of the application of the profession and to determine the significance level of knowledge and skills provided through the accounting curriculum, perceived by accounting academicians. In this context, the evaluations of the academicians was analyzed in the axis of the criticisms about the accounting curriculum in the literature (Albercht and Sack, 2000; Watty, 2005; Zaif and Ayanoglu, 2007) and knowledge and skills to be gained in accounting education. The knowledge and skills were classified as soft and hard, and individual items for hard and soft knowledge and skills were based on literature (Rumble, 1998; Gabric and Mc Fadden, 2001; Weber et al. 2009; De Villiers, 2010; Levasseur, 2013; Kearns, 2014; Lucianelli and Citro, 2018), as well as on the accounting course requirements in Turkey. Hence, the following research questions has been formed in the study;

Q1: Is the current accounting curriculum adequate for the practice of the accounting profession?

Q2: What is the significance level of hard and soft knowledge and skills perceived by accounting academicians?

Q3: Can hard and soft knowledge and skills be acquired through the current accounting curriculum?

The universe of the study consists of academicians working in the field of accounting at Çanakkale Onsekiz Mart University. The study was carried out with 16 of 22 academicians working in accounting field expertise and %73 of the universe was reached. In the literature, the sample size is recommended to be at least 15 in all qualitative studies (Mason, 2010: 3). In the research, semi-structured interview technique which is one of the qualitative research methods, was used and interviews with academicians were held between 01/ 05/ 2019- 30/ 05/ 2019. The semi-structured interview technique provides more systematic and comparable information as the interview is conducted in accordance with the pre-prepared interview protocol (Yıldırım and Şimşek, 1999: 283). In the study, the responses of the academicians were expressed as R1,...R16.

6.2. Research Findings

General information about the academicians within the scope of the study is summarized in Table 1;

Table 1. General information about the academicians

	Features	Number of The Academicians	Percentage (%)
Gender	Male	7	43,75
	Female	9	56,25
Title	Lecturer	6	37,5
	Instructor	10	62,5
Working Year	1 - 4 years	3	18,75
	5 - 10 years	2	12,5
	11 - 15 years	3	18,75
	16 - 20 years	6	37,5
	Over 20 years	2	12,5

The following findings were found in the interviews with the academicians in the study;

Research Question 1: Do you find the accounting curriculum given in university education sufficient in terms of application of the profession?

- Yes, accounting curriculum is sufficient for the formation of theoretical framework in terms of application of professional (R2, R6, R8, R9, R10, R14, R15).
- No, accounting curriculum lags behind professional practices (R1, R3, R4, R5, R7, R12).
- Accounting curriculum is partially adequate in terms of the application of the profession (R11, R13, R16).

Research Question 2: Do you think, it is appropriate to classify the knowledge and skills that should be gained in accounting education, in the literature as hard and soft knowledge and skills in general?

- Yes, this classification is appropriate for accounting education (R1, R2, R3, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15).
- No, this classification is not appropriate for accounting education (R4, R16).

Research Question 3: How do you determine the degree of importance to each of the following hard knowledge and skills?

(The following hard knowledge and skills are ranked from highest to the lowest according to the significance level given by the respondents)

- Up-to date accounting software programmes (R1, R2, R3, R4, R5, R6, R8, R9, R10, R11, R13, R14, R15, R16).
- Financial accounting and reporting (R1, R2, R3, R4, R5, R6, R7, R9, R11, R12, R13, R15, R16).
- Basic tax applications (R1, R2, R3, R6, R8, R9, R10, R11, R13, R14, R15, R16).
- Business law (R1, R3, R4, R5, R8, R10, R12, R14).
- Finance and financial management (R1, R2, R3, R6, R7, R11, R15, R16).

- Internal control and risk (R1, R2, R4, R5, R6, R11, R15, R16).
- Auditing and detection of cheating (R1, R2, R4, R5, R12, R15).
- Stock management (R6, R9, R11, R13, R16).
- Information technology tools (R10, R12, R14, R16).
- Budget and budget analysis (R4, R5, R6, R11, R16).
- Cost and managerial accounting (R6, R7, R11)
- Fixed assets and depreciation accounting (R6, R9, R13, R16).

Research Question 4: Do you think that the hard knowledge and skills mentioned above, can be gained during the current training period?

- Yes, as much as possible (R4, R12, R13).
- No, they can not to be acquired (R1, R3, R8).
- Partially, some of them can be acquired (R2, R5, R6, R7, R9, R10, R11, R14, R15, R16)

Research Question 5: Do you think that soft skills are important for the development of the profession in accounting education?

- Yes, soft skills are important for the development of the professions(R1, R2, R3, R4,R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15).
- No, soft skills are not necessary for the development of the profession.

Research Question 6: How do you determine the degree of importance to each of the soft skills?

(The following soft skills are ranked from highest to the lowest according to the significance level given by the respondents)

- Problem-solving and analytical thinking skills (R1, R2, R4, R5, R6, R8, R9, R10, R11, R13, R14, R15, R16)
- Ethical and moral value (R1, R2, R3, R4, R5, R6, R7, R11, R12, R15, R16)
- Self-management (R1, R2, R15)
- Communication skills (R4, R5, R8, R16)
- Leadership and team-work skills (R1, R3, R5)

Research Question 7: Do you think that the soft skills mentioned above, can be gained during the current training period?

- Yes, as much as possible (R7, R8, R12).
- No, they can not to be acquired (R1, R6, R8).
- Partially, some of them can be acquired (R2, R3, R4, R5, R9, R10, R11, R13, R14, R15, R16).

6.3. Evaluation of Research Findings

In the context of interviews with academicians, it was tried to determine how the academicians evaluate the adequacy of the existing accounting curriculum in terms of application of the profession and the knowledge and skills that should be gained through the curriculum. In the study, it was seen that some of academicians found the accounting curriculum adequate for the formation of theoretical framework in terms of application of the profession. On the otherhand, majority of academicians stated that the existing accounting curriculum is insufficient or partially sufficient for application of the profession. In addition, according to academicians, the most important soft skill was "problem solving and analytical thinking" and only some of the soft knowledge and skills could be gained during the education process, similarly some of hard knowledge and skills could be gained and the most important hard knowledge and skill according to academicians was "up-to-date accounting software programmes". The statements of academicians about the adequacy of the existing accounting curriculum in terms of application of the profession and the hard and soft knowledge and skills that should be gained through the curriculum and also their overall evaluation of accounting education, are shown in Table 2.

Table 2. The Evaluation of Accounting Curriculum

Accounting Curriculum	Statements
Proficiency in The Application of The Profession	<ul style="list-style-type: none"> • The accounting curriculum is basically sufficient to establish the theoretical infrastructure for application of the profession (R6, R8, R9, R10, R14). • The accounting curriculum is adequate, but information technology needs to be further integrated into the curriculum and courses in order to improve application aspect of the curriculum (R2, R15). • The accounting curriculum is partly adequate and the number and credits of practical courses are insufficient (R11, R13, R16). • The accounting curriculum lags behind professional practices. Changes in both the legal regulations and the fiscal year data are not followed and the necessary updates are not made (R3). • The accounting curriculum is not sufficient for practice of the profession (R1, R5, R7, R12).
Level of Acquisition of Hard Knowledge and Skills	<ul style="list-style-type: none"> • Hard knowledge and skills can be mostly gained with the existing accounting curriculum (R4, R12, R13). • The existing accounting curriculum is insufficient for the acquisition of hard knowledge and skills. The applications of the courses in the curriculum should be integrated with each other and these applications should be supported with current accounting software programs (R1, R3, R8). • Hard knowledge and skills can be partially gained with the existing accounting curriculum. Theoretical courses are inadequate and information technologies should be integrated into the curriculum and the curriculum should be updated periodically in order to acquire these knowledge and skills (R2, R5, R9). • Hard knowledge and skills can be partially gained with the existing accounting curriculum, and the competence of the instructors and the

	<p>learning methods they use are highly effective in acquiring these knowledge and skills (R7, R11).</p> <ul style="list-style-type: none"> • While some of hard knowledge and skills can be gained with the existing accounting curriculum, some others cannot be gained (R6, R10, R14, R15, R16).
<p>Level of Acquisition of Soft Knowledge and Skills</p>	<ul style="list-style-type: none"> • Soft knowledge and skills can be gained as much as possible with the existing accounting curriculum (R7, R12). • Soft knowledge and skills cannot be gained sufficiently with the existing accounting curriculum. Theoretical courses will not suffice, but if the application infrastructure can be developed in the curriculum, these skills will be gained (R1, R6, R8). • Soft knowledge and skills can be partially gained with the existing accounting curriculum, and the personal characteristics of students are effective in acquiring these skills (R4, R9, R11, R13). • Soft knowledge and skills can be partially acquired with the existing accounting curriculum and long-term internship practice is essential for the acquisition of these skills (R4, R5). • Soft knowledge and skills can be partially acquired with the existing accounting curriculum and the motivation of students, the competence of the instructors and the number of students play an important role in the acquisition of these skills (R3). • While some of soft knowledge and skills can be gained with the existing accounting curriculum, some others cannot be gained (R2, R10, R14, R15, R16).
<p>Overall Assessment of Accounting Education</p>	<ul style="list-style-type: none"> • In accounting education, some regulations is necessary. Learning by living should be the basis and internship application must be compulsory and carried out in accordance with its purpose (R2, R4, R5, R8). • In accounting education, some changes should be made in line with expectations in professional practice. Cooperation with professional chambers is required and the curriculum should be developed for the exams of independent accountants and financial advisors and with the opinions of professional (R6, R7, R10, R13). • In accounting education, there are some problems that need to be solved. Students should gain the habit of following the legislation and gain the ability to interpret and the course content should be updated within the framework of changing legislation (R9, R12, R14). • In accounting education, there is a strong need for some changes. The application direction of the course contents should be improved and the curriculum should be updated according to technological developments (R2, R16). • There is a close relationship between the quality and education of the accounting profession. Therefore, the professional competence of the students should be developed for the future image of the accounting profession (R3, R15). • The number of students should be reduced and students' interest in the courses should be increased for better accounting education (R11).

7. Conclusions and Recommendations

It is a known fact that the quality of the accounting profession is directly related to the quality of the accounting education. The quality of accounting education depends on lecturers, students, teaching tools and methods, course contents and

curriculum. Practitioners of accounting expect from the education of accounting to train graduates who have the technical equipment required by the profession, who also have vision, who can think analytically and who have gained social skills. Hence, it is expected that accounting curriculum should provide the students with the knowledge and skills required by the profession, providing an environment in which they can gain professional orientation and use their personal capacities.

In the study, similar to the literature (Terzi et.al, 2013, Zaif and Ayanoglu, 2007 and Watty, 2005), it was revealed that majority of academicians found the current accounting curriculum inadequate for the application of the profession and stated that it was necessary to arrange the curriculum in line with the needs of the profession, make necessary updates and integrate new approaches into the curriculum. According to academicians, information technologies should be integrated into the curriculum. They also emphasized the need to increase the number of application courses and credits in the curriculum. In addition, they criticised the current curriculum which does not follow the changes in the legal regulations and the current data of the fiscal year, whereas they stated that these updates are necessary for the students to be ready for the profession.

In this study, academicians were also asked how they evaluate accounting curriculum in terms of hard and soft knowledge and skills. Similar to the findings of Rumble (1998), French and Coppage (2000) and Tan, Fowler and Hawler (2004) in literature, academicians stated that soft skills are very important and necessary besides technical knowledge, for professional development in accounting education. According to the research findings, most of the academicians stated that soft skills cannot be provided with the current curriculum. In addition, they emphasized that students' personal characteristics, motivation and competence of instructors are effective in acquiring soft skills and it is necessary to develop the application direction of the curriculum. Furthermore, academicians prioritised the soft skills to be gained according to their importance level from the most important to the least important as; "problem solving and analytical thinking", "ethical values", "self - management", "communication skills" and "leadership and teamwork". In the study, similiarly most of the academicians stated that the hard knowledge and skills cannot be provided by the current accounting curriculum and listed the three most important hard knowledge and skills that should be acquired as; "up-to date accounting software programs", "financial accounting and reporting" and "basic tax applications".

In the study, academicians made a general evaluation of accounting education as well. The findings of the research supported the literature (Adler, 1999; Albrecht and Sack, 2000; Watty, 2005) that significant changes in accounting education should be made and that accounting education should be developed in line with the needs of the accounting profession. In this study, the academicians made recommendations about the improvement of accounting education. One of them is that accounting education should be focused on experiential learning and therefore professional internship should be applied effectively in the education process. Another is that accounting education should be carried out in cooperation with professional chambers and that the courses in the curriculum should be updated according to professional occupational exams. In the study, the

respondents also suggested that legal regulations should be followed and necessary changes should be integrated into accounting education continuously. In addition, They emphasized that the application aspect of accounting education should always be improved through information technologies. Finally, academicians stated that reducing the number of students in classrooms and increasing the interest of students in the classes will increase the quality of accounting education.

All these evaluations and the results of previous academic studies reveal the necessity of some changes in accounting education. Particularly in line with the criticisms expressed, it would be appropriate to organize accounting curriculum mainly in practice and to make necessary updates. In addition, it is recommended that accounting curriculum should be shaped in line with the needs and expectations of professional chambers and business world.

References

- Accounting Education Change Commission (AECC). (1995), "The Need for Change in Accounting Education: An Educator Survey", *Journal of Accounting Education*, 13(1).
- Adler, Ralph W. (1999), "Five Ideas Designed to Rile Everyone Who Cares About Accounting Education", *Accounting Education: An International Journal*, 8(3), 241- 247.
- Albrecht, Seteve W., & Sack, Robert J. (2000), "Accounting Education: Charting a Course Through a Perilous Future", *Accounting Education Series*, 16. Sarasota, FL: American Accounting Association.
- Ali, Inaliah Mohd, Kamarudin, Khairunnisak, Suriani, Nur Adila, Saad Nur Zulaikha and Afandi, Zati Arifah M. (2016), "Perception of Employers and Educators in Accounting Education", *Procedia Economics & Finance* 35, 54- 63.
- Chen, Theodore Tien Yiu and Fok, Ping Kwan. (2013), "Review of The Initiatives of The Accounting Education Change Commission from The Perspective of Curriculum Orientation", *Pan-Pacific Management Review*, Vol. 16, No. 2, 133- 161.
- Cheng, Kai-Wen. (2006), "The Gap between The Providers and Suppliers of Accounting Education in University on The Curriculum Design Perspectives", *The Journal of Human Resources and Adult Learning*, November 2006, 127- 134.
- Çürük, Turgut and Doğan, Zeki. (2001), "Muhasebe Eğitiminin İşletmelerin Taleplerini Karşılama Düzeyi: Türkiye Örneği", *ODTÜ Gelişme Dergisi*, 28 (3- 4), 25- 59.
- Dağdeviren, İbrahim Ethem, Mirza, Şakir and Dağdeviren, Fatma. (2016), "Muhasebe Programının Öğrenci Perspektifinden Değerlendirilmesine Yönelik Uşak Üniversitesinde Bir Araştırma", *International Journal of Management Economics and Business*, ICAFR 16, Special Issue, 491- 505.

- De Villers, Rouxelle. (2010), "The Incorporation of Soft Skills into Accounting Curricula: Preparing Accounting Graduates for Their Unpredictable Futures", *Meditari Accountancy Research*, Vol. 18, No. 2, 1- 22.
- Ferguson, John, Collison, David, Power, David and Stevenson, Lorna. (2010), "The Views of "Knowledge Gatekeepers" About The Use and Content of Accounting Text Books", *Accounting Education*, 19(5), 501- 525.
- French, G.Richard and Coppage, Richard E. (2000), "Educational Issues Challenging The Future of The Accounting Profession", *Ohio CPA Journal*, Vol. 59, No. 3, 69-73.
- Gabric, D and Mc Fadden, K.L. (2001), "Student and Employer Perceptions of Desirable Entry-Level Operations Management Skills", *Mid-American Journal of Business*, 16, 51- 59.
- Güney, Aysel. (2014), "TMS ve TTK' nın Getirdiği Uygulamaların Muhasebe Eğitimiyle Örtüşüp Örtüşmediğinin İrdelenmesi", *Eğitim ve Öğretim Araştırmaları Dergisi*, Cilt: 3, Sayı: 2, Mayıs 2014, 61- 65.
- IAESB. (2014), "Handbook of International Education Pronouncements", International Accounting Education Standards Board, International Federation of Accountant (IFAC).
- James, R. F., & James, M. L. (2004). "Teaching Career and Technical Skills in a "Mini" Business World", *Business Education Forum*, 59(2), 39- 41.
- Kearns, Grover S. (2014) "The Importance of Accounting Information Systems in the Accounting Curricula: A CPA Perspective", *AIS Educator Journal*, Volume 9, Number 1, 24- 40.
- Kendirli, Seçuk, Ülker, Yakup and Yamaltdinova, Adilya. (2015), "Accounting Education At Faculty of Economic Administrative Science in Kyrgyzstan Universities and Expectation of Students from Accounting Education, A Case Study in Bishkek", *Research Journal of Business Management*, Volume: 2, Issue: 1., 52- 68.
- Klibi, Mohammed Faker and Oussii, Ahmed Atef. (2013), "Skills Attributes Needed for Success in Accounting Career: Do Employers' Expectations Fit with Students' Perception? Evidence from Tunisia", *International Journal of Business and Management*, Vol. 8, No.8, 118- 132.
- Köse, Yasemin. (2006), "The Effects of Globalization on Accounting Education: International Regulations and Recent Developments", *The Effect of Globalization on Financial Reporting 25- 29 May Conference Proceeding*, İstanbul Commerce University, İstanbul, 2006, 104- 115.
- Levasseur, Robert E. (2013), "People Skills: Developing Soft Skills- A Change Management Perspective", *Interfaces*, Vol. 43, No. 6, November- December 2013, 566- 571.
- Lucianelli, Giovanna and Citro, Francesca. (2018), "Accounting Education for Professional Accountant: Evidence from Italy", *International Journal of Business and Management*, Vol. 13, No. 8, 1- 15.

- Mason, Mark. (2010), "Sample Size and Saturation in PhD Studies Using Qualitative Interviews", *Forum: Qualitative Social Research*, Volume 11, No. 3, Art. 8 – September 2010.
- May, G.S., Windal, F.W. and Sylvestre, J. (1995), "The Need for Change in Accounting Education: An Educator Survey", *Journal of Accounting Education*, 13(1), 21- 43.
- Nelson, Irvin T. (1995), "What's New About Accounting Education Change? An Historical Perspective on The Change Movement", *Accounting Horizons*, 9(4), 62- 75.
- Robles, Marcel M. (2012), "Executive Perceptions of The Top 10 Soft Skills Needed in Today's Workplace", *Business Communication Quarterly*, 75(4), 453-465.
- Rumble, R.W. (1998), "Accounting Skills and Programs Needed for The Next Century as Viewed by Colleges and Universities", *Dissertation Abstracts*.
- Sayın, Şevket, Yeğinboy, Yasemin and Tektüfekçi, Fatma. (2005). "Dokuz Eylül Üniversitesi İ.İ.B.F'nde Öğretim Elemanlarının Bakış Açısıyla Muhasebe ve Finansman Eğitiminin Etkinliğinin Ölçülmesi ve Etkinliğin Artırılmasına Yönelik Çözüm Önerileri", *Muhasebe ve Finansman Dergisi*, 25, 89- 96.
- Steadman, Marc E. and Green, Ronald F. (1995), "Implementing Accounting Education Change: Bringing Accounting Graduates into the Management Mainstream", *Managerial Auditing Journal*, 10 (3), 3- 7.
- Stivers, Bonnie and Onifade, Emmanuel. (2013), "Nontecncial Skills: Evidence That Accounting Students Value Soft Skills", *Journal of International Business and Economics*, Volume 13, Number 2, 11- 26.
- Tan, Lin Mei, Fowler, Michael B. and Hawkes, Lindsay. (2004), "Management Accounting Curricula: Striking a Balance Between The Views of Educators and Practitioners", *Accounting Education*, 13 (1), March 2004, 51- 67.
- Tekşen, Ömer, Tekin, Muzaffer and Gençtürk, Mehmet. (2010), "Muhasebe Eğitiminin Değerlendirilmesi: Mehmet Akif Ersoy Üniversitesine Bağlı Meslek Yüksekokulları Öğrencileri Üzerine Bir Araştırma", *Muhasebe-Finansman Dergisi*, Sayı 46, 100- 111.
- Terzi, Serkan, Şen, İlker Kıymetli and Solak, Bilal. (2013), "Bologna Sürecinin Muhasebe Eğitimine Etkisi: Üniversitelerin İşletme Bölümlerinin Ders Programları Üzerine Bir İnceleme", *Muhasebe Finansman Dergisi*, (59), Temmuz 2013, 83- 100.
- Ünal, Orhan and Doğanay, Murat. (2009), "Lisans Düzeyindeki Muhasebe Eğitiminin Etkinliği: Sayıştay Özelinde Ampirik Bir Çalışma", *Sayıştay Dergisi*, Temmuz-Aralık, (74-75), 117- 138.
- Watty, Kim. (2005), "Quality in Accounting Education: What Say Academics?" *Quality Assurance in Education*, 13(2), 120- 132.

- Weber, Melvin, Finely, D.A., Crawford, Alleah and Rivera, David J. (2009), "An Explotary Study Identifying Soft Skill Competencies in Entry- Level Managers", *Tourism and Hospitality Research*, 9(4), 353- 361.
- Yıldırım, Ali ve Şimşek, Hasan. (2003), *Sosyal Bilimlerde Nitel Araştırma Yöntemleri*, Ankara: SeçkinYayıncılık.
- Zaif, Figen and Ayanoglu, Yıldız. (2007), "Muhasebe Eğitiminde Kalitenin Arttırılmasında Ders Programlarının Önemi: Türkiye'de Bir İnceleme", *Gazi Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 9/1, 115- 136.

© Copyright of Journal of Current Research on Social Science is the property of Strategic Research Academy and its content may not be copied or emailed to multiple sites or posted to a listserv without the copyright holder's express written permission. However, users may print, download, or email articles for individual use.