

## **The Evaluation of the Accounting Education Provided in Vocational High Schools in Turkey from the Perspective of Students**

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### **Abstract**

*The main purpose of the accounting and taxation departments in vocational high schools in Turkey is to satisfy the need of accountants for intermediate personnel. This study aimed to evaluate the accounting education provided in vocational high schools in Turkey from the perspective of students. For the purposes of this study, a questionnaire was prepared and applied to 267 second year students receiving education, as of the fall semester of the 2012-2013 academic year in the accounting and taxation departments of vocational high schools in the provinces of Bolu, Düzce, Yalova, Kocaeli, and Sakarya, within the boundaries of the Eastern Marmara region. The data obtained with the questionnaire form were subject to frequency and factor analyses.*

**Key words:** Vocational High School (MYO), Accounting Education, Turkey.

### **1. Introduction**

Accounting education in Turkey was first given in the “Mekteb-iMülkiyeyiŞahane” school founded in 1868. Educational activities in this field were later continued in the “Hamidiye Yüksek Ticaret Mektebi” founded in 1883 (Özdoğan, 1978: 13). Following the establishment of the Turkish Republic, professorships providing accounting education in universities were initially established, and the number of schools providing education in the field of accounting increased rapidly beginning in the 1960s (Beyazıtılı, 2000: 39-59).

Nowadays, accounting education is provided in vocational trade schools, in the programs of vocational high schools on accounting and taxation practices, and by the relevant departments of faculties of economics and administrative sciences, management and economics. The curriculum of vocational trade schools also includes basic information regarding the profession of accounting. Vocational high schools, on the other hand, educate intermediate personnel, who will satisfy the needs and requirements of Small and Medium Sized Enterprises (SMEs) in particular, with accounting knowledge. As accounting is considered one of the functions of businesses, a particular emphasis is placed on accounting education in the management departments of faculties (Dinç, 2008: 93-94). Prior elementary school education is required in order to receive education in vocational trade schools; prior secondary education, on the other hand, is required in order to receive education in vocational high schools for an associate degree; prior secondary education, or becoming entitled to undergraduate education by means of the external transfer examination, is required in order to receive undergraduate education for a bachelor’s degree in university faculties. To be granted acceptance to associate degree programs, the students’ score in the “Transition to Higher Education Examination (YGS)”, organized by the ÖSYM, or the students’ right for “Open Admission from Vocational and Technical Secondary Schools into Vocational High Schools” is taken into consideration.

In Turkey, the profession of accounting has achieved the status of a legal profession within the context of the "Law on Public Accounting, Financial Consulting by Public Accountants, and Certified Public Accounting" number 3568, introduced on June 13, 1989, which defined the principles associated with accounting practices. Certain sections of this law were later amended by law number 5786, published in the Official Gazette number 26948, dated July 26, 2008. According to these laws, the profession of accounting is conducted with either the title of "Public Accountant and Financial Advisor" or "Certified Public Accountant" (Karabınar, 2009: 10-11).

Graduating from one of the relevant undergraduate programs of a university, or completing graduate studies in a relevant field in the case that undergraduate studies were completed in a different area, are a pre-condition for becoming a Public Accountant and Financial Advisor. Those who successfully pass the professional examination performed after an additional three-year internship are entitled to become Public Accountant and Financial Advisors. Becoming a Certified Public Accountant requires at least ten years of experience as a Public Accountant and Financial Advisor, in addition to the successful completion of the Certified Public Accounting examination (law number 3568, İSMMMÖ: 2012).

## **2. Vocational High Schools (MYO) and Accounting Education**

Vocational High Schools (MYO), which were incorporated in 1981 into the organizational structure of universities by law number 2547, are institutions that intend to educate and train intermediate personnel for certain professions, and provide educational programs consisting of four semesters (Günay, 2010: 4). As vocational high schools prepare intermediate personnel who will be employed in SMEs in particular, which are effectively the driving force for national economies, such schools are of great importance for the Turkish educational system. The large majority of vocational schools are active in the counties of provinces that have universities, and the number of these schools increases with each passing day (Gençtürk et al., 2008: 20-21).

However, as is the case with other institutions of higher education, vocational high schools in general are faced with a variety of problems. The most significant of these problems is the lack of instructors and the insufficiency of their technical equipment. The limited availability of workshop and laboratory facilities, and the fact that most of their currently available equipment is antiquated, limits the effectiveness of the education they provide, especially when it comes to the applied branches. Moreover, curricula that are planned without taking into sector-related requirements are not able to satisfy the current needs of the relevant sectors. It is believed that strengthening the relation between vocational education and the labor market, and designing an education program that reciprocates the requirements of the sector, is the first step for ensuring that vocational high schools fulfill their purposes as an institution (Günay, 2010: 39-41). With respect to accounting and taxation practices, the most significant shortcoming is the insufficiency of the equipment in computer laboratories where computerized accounting courses are performed. In addition to this, the insufficiency of the number of instructors represents a significant problem for education programs on accounting and taxation practices (as is the case with other vocational high school programs).

As of the 2009-2010 academic years, students receiving education in a total of 614 vocational high schools within public and private universities represent 20% of all university students. The professional field that has the largest number of students in vocational high schools is accounting, with currently 547 accounting and taxation practices programs and a contingent of 31,765 (Günay, 2010: 20-21).

In accordance with law number 4702, it is known that students graduating from vocational and technical schools are entitled, as of 2002, to transfer without examination to a higher vocational school, that is to say to a vocational high school (MYO) (Usul et al., 2007: 236). As of 2010, the proportion of students continuing their education in vocational high schools by having transitioned without examination corresponds to 43% of the total number of students (Günay, 2010: 35).

The curriculum of the Accounting and Taxation Practices education programs were updated within the scope of the "Development of Human Resources Through Vocational Education Project" (İKMEP), and this new curriculum includes the General Accounting I-II, Cost Accounting, Corporate Accounting, Foreign Trade Operations Accounting, Accounting Inspection, Bank Accounting, Construction Accounting and Package Programs I-II courses on accounting (İKMEP, 2010: 6). Within the current legal framework, a member of the profession who has graduated from one of the associate degree programs in the field of accounting must also complete an undergraduate education program in order to receive a professional title.

In addition to this, the title of Public Accountant, which associate degree graduates could previously receive, was removed within the context of the amendment to law number 3568. By the year 2008, when the legal amendment in question was made, the proportion of associate degree graduates among members of the profession (Public Accountant, Public Accountant and Financial Advisor, Certified Public Accountant) was determined as 7% within the context of the studies that were conducted (Gücenme Gençoğlu and İşseveroğlu, 2010: 34). In order to receive a professional title, an individual who has received vocational education at an associate degree level can continue his/her formal education in the undergraduate programs of the relevant faculties by means of the External Transfer Examination (DGS), or register directly to the relevant undergraduate programs of open education faculties and continue his/her undergraduate education starting from the third year.

This study aims to evaluate the accounting education provided in the accounting and taxation department of vocational high schools in Turkey from the perspective of students. The literature review regarding the studies performed on the accounting and taxation departments of vocational high schools in Turkey is provided below.

### **3. Literature Research**

Despite numerous studies regarding the accounting education provided in vocational schools around the world, the number of studies on students participating in accounting and taxation practices programs in vocational high schools in Turkey is limited. Some of the studies, and the important conclusions that were reached within the context of the studies, are provided below:

- In their study that assessed the attitude of vocational high school students towards working in the profession of accounting, Erol and Atmaca (2004) determined that students generally have a positive outlook towards this profession.
- Gençtürk (2007) evaluated the effect of the type of high school from which the students graduated and the form of education they received on their performance in accounting and finance courses. Based on this study, it was determined that students who graduated from vocational schools were more successful compared to other students.
- Demir and Çam (2006) assessed the factors that prevent success in accounting education.
- In his study that attempted to determine the perspectives of vocational high school accounting students towards the profession of accounting, as well as the factors that were effective in their selection of accounting as a profession, Dinç (2008) concluded that the expectation of high earnings and responsibilities, career-oriented expectations, knowledge and skills, professional experience, and expectations pertaining to social status were effective in leading students to prefer accounting as a profession.
- In their study, Paksoy et al. (2005) investigated the adequacy of accounting education in vocational schools affiliated with Harran University. The study demonstrated issues regarding the attitudes of the instructors and the insufficiency of their forecasts.
- Demir (2003) evaluated the perspective of accountants towards the internship of accounting program students. Based on the data obtained from accountants, it was determined that they considered that these internships achieved their goals only partially, and that their duration was not sufficient.
- In the study they conducted, Usul et al. (2007) aimed to evaluate the contribution of the courses received in vocational schools on the performance of students who transitioned from vocational schools to vocational high school without examination. Based on the study's results, it was determined that their vocational education in courses other than general accounting was inadequate.
- Terim and Öztürk (2009) attempted to determine the compatibility of the accounting education received by accounting program students with their goals for the future. Based on the results of the study, it was determined that most of the students wanted to specialize in the field of banking-finance and to eventually become subsidiary financial advisors.
- In their study, Gençtürk et al. (2008) attempted to determine whether students receiving accounting education in vocational high schools choose this profession willingly. In this study that compared first and second year students, it was determined that the majority of first year students joined this department unwillingly, and that second year students gradually acquired a favorable impression regarding this profession over time.

#### 4. Methodology of the Study

This study aims to evaluate the accounting education provided in the accounting and taxation department of vocational high schools in Turkey from the perspective of students. In accordance with the aim of the study, the intention was to evaluate the accounting education provided in accounting and taxation departments with respect to their curriculum, the means and activities of these schools, the instructors, and internship trainings. A questionnaire form was prepared according to this study’s aim, and data was collected by means of a survey method.

The scope of the study included students receiving their second year education during the 2012-2013 academic year in the accounting and taxation departments of vocational high schools in the provinces of Bolu, Düzce, Yalova, Kocaeli and Sakarya, within the area of activities of the Eastern Marmara Development Agency. Second year students were preferred because they had already received one year of education at their schools, and it was considered that they could perform an evaluation regarding the accounting education based on this prior learning. The number of students receiving second year education in the accounting and taxation departments of vocational high schools within the provinces of the Eastern Marmara Region was 750 as of the 2012-2013 academic year. By using the convenience sampling method on the 750 individuals that constituted the target population of the study, the questionnaire was applied to 286 individuals, and 267 of these questionnaires were taken into evaluation. In a study with a population of 750 individuals, a sample size greater than 254 was considered appropriate at a confidence level of 95% (Saunders, Lewis and Thornhill, 2000:156). Therefore, it is possible to claim that the 267 questionnaires taken into evaluation represent the population. The questionnaire forms were completed by means of face-to-face interviews, or electronically by e-mail, or by taking advantage of social networking sites such as Facebook and Twitter.

The data collected by means of the questionnaire forms were assessed with the aid of the SPSS 16.0 program. In this study, analysis was performed initially by determining the frequency distributions of the variables within the questionnaire. Later, the variables within the questionnaire for assessing accounting education were subjected to factor analysis.

#### 5. The Results of the Study and the Analysis of the Data

The demographic characteristics of the participants of this study, which encompassed the provinces of the Eastern Marmara Region, are provided in Table 1. According to Table 1, 30% of the participants received their education at Sakarya University, while 28.5% received education at Yalova University. A large majority of the participants were women (59.2%). Furthermore; a significant portion (78.7%) of the participants was between 17-21 years of age, and 78.7% graduated from the accounting departments of their high school. In addition, 52.1% of the participants desired a profession other than accounting, and 50.2% had been transferred and placed into vocational high schools without taking an examination.

**Table 1: The Demographic Characteristics of the Questionnaire’s Participants**

	Frequency	%		Frequency	%
<b>University</b>			<b>Gender</b>		
Yalova University	76	28,5	Male	109	40,8
Sakarya University	80	30,0	Female	158	59,2
Düzce University	32	12,0	<b>Graduated Department in High School</b>		
Bolu AIB University	22	8,2	Accounting Department	210	78,7
Kocaeli University	57	21,3	Department Other Than Accounting	57	21,3
<b>Age</b>			<b>Desired Profession</b>		
17-21	210	78,7	Accounting	128	47,9
22-26	53	19,9	Profession Other Than Accounting	139	52,1
27-31	2	0,7	<b>Method of Entry into University</b>		
32-?	2	0,7	With Examination	133	49,8
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In this study, participants were asked to describe the most important reason for their selection of the accounting department, and a significant proportion (31.1%) indicated the broad employment opportunities presented by the accounting department as their reason for selection. The participants were asked the question, “Would you choose the same department if you were to restart your education at the MYO?”, and 44.2% answered this question “yes”, while 27.3% responded that they were undecided. As can also be seen in Table 2, 43.1% of the students receiving education in the accounting department wish to continue to attend the DGS examination and to continue their learning in a faculty or an open education faculty.

**Table 2: The Thoughts of the Study Participants Regarding the Selection of the Accounting Department and Graduation**

	Variables	Frequency	%
What was the most important reason for your selection of the accounting department?	Because accounting is a respectable profession	18	6,7
	Because accounting is a profitable profession	15	5,6
	Because of the broad employment opportunities it provides	83	31,1
	Because I like accounting	38	14,2
	Because I am a vocational school graduate	42	15,7
	Because I perform well in accounting classes	12	4,5
	Because there is an accounting department where I live	7	2,6
	Because my mother/father or those around me wanted so	29	10,9
	Because my role model is an accountant	4	1,5
	Because my teachers wanted so	4	1,5
	Other	6	2,2
	Unanswered	9	3,4
	Total	267	100,0
Would you choose the same department if you were to restart your education at the MYO?	Yes	118	44,2
	Undecided	73	27,3
	No	76	28,5
	Total	267	100,0
What are you planning to do after you graduate from school?	I want to work in a job related to accounting	90	33,7
	I want to work in a job other than accounting	35	13,1
	I want to take the External Transfer Exam (DGS) and continue my education in a faculty or an open education faculty	115	43,1
	I am undecided	15	5,6
	Unanswered	12	4,5
	Total	267	100,0

### 5.1. Frequency Analysis

In this study, the accounting education in vocational high schools was evaluated from the students' perspective. The frequency distributions of the evaluation in question were considered with respect to the curriculum (Table 3), the means and activities of the school (Table 4), the instructors (Table 5), and internship training (Table 6).

**Evaluation of the Curriculum:** When the mean values of the factors evaluating the curriculum in Table 3 were taken into account, it was observed that the sufficiency of the number of hours allocated at school for accounting courses, the updating of the curriculum parallel to changes in the content of accounting courses, and the teaching of the accounting package programs commonly used in the business world were the results with high mean values.

**Evaluation of the Means and Activities of the School:** When Table 4, which includes the results on the evaluation of the means and activities of the school, was reviewed, it was observed that the availability in sufficient numbers of the tools and equipment (projector, smart board, etc.) used in class, the presence of sufficient numbers of instructors at school, and the availability of a sufficient number documents regarding accounting courses in the school library were the results with high mean values. Furthermore, the result with the lowest mean value was the factor related to the organization of school visits to locations where the profession of accounting was practiced.

**The Evaluation of Instructors:** When Table 5 was reviewed, it was observed that the adequateness of the level of knowledge of the instructors teaching the accounting courses for answering questions, the regularity of the courses performed by the instructors, the ease with which the students could ask questions to the instructors, and the compatibility of the examination questions prepared by the instructors with the subjects described during the courses were the factors with high mean values.

**The Evaluation of the Internship Training:** When Table 6, which evaluates internship training, was reviewed, it was observed that the location of the internship being entirely related to the accounting profession, the overlap between the theoretical subjects learned in accounting courses at school and the subjects of the internship training, and the willingness to continue working in the same workplace after the completion of the internship training, were the results with high mean values.

**Table 3: The Frequency Table Regarding the Evaluation of the Curriculum**

	1	2	3	4	5	Mean	Standard Deviation
The content of the accounting courses provided in school were difficult. (A1)	18,5	31,3	12,1	27,5	10,6	2,8038	1,31108
The content of the accounting courses provided at school overlap with the various aspects of the working life. (A2)	11,7	17,7	24,2	36,6	9,8	3,1509	1,17738
The content of accounting courses are updated parallel to the current developments. (A3)	4,6	9,5	30,0	43,3	12,5	3,4981	0,98413
The number of hours allocated for accounting courses at school is sufficient. (A4)	9,4	9,1	11,3	51,3	18,9	3,6113	1,16931
The selection concerning the optional accounting courses provided at school is not performed by us. (A5)	9,2	27,2	18,8	24,9	19,9	3,1916	1,28665
A large majority of the package programs commonly used in the business world are taught at school. (A6)	10,2	17,4	14,8	43,6	14,0	3,3371	1,21304
The accounting courses are generally theoretical, with limited opportunities provided for practical applications. (A7)	11,1	30,9	16,0	30,5	11,5	3,0038	1,23331
The courses regarding specialized accounting (such as banking, insurance, construction, and hotel accounting) that are provided at our school are suitable for the preeminent sector in the area. (A8)	7,6	13,4	30,9	38,9	9,2	3,2863	1,05687
Due to the large variety of accounting courses being provided at school, learning is made more difficult. (A9)	11,4	29,3	11,8	31,2	16,3	3,1179	1,30669

*1: Strongly Disagree..... 5: Strongly Agree*

**Table 4: The Frequency Table Regarding the Evaluation of the Means and Activities of the School**

	1	2	3	4	5	Mean	Standard deviation
The number of computers available at school for computer-aided courses is sufficient. (B1)	17,8	26,1	15,9	32,2	8,0	2,8636	1,26535
The number of instructors at school is sufficient. (B2)	7,6	17,8	15,2	47,3	12,1	3,3864	1,13799
A sufficient number of conferences, symposiums, and discussions on accounting that I may benefit from are being organized at school. (B3)	21,6	34,5	23,5	14,0	6,4	2,4924	1,16342
The technological tools and equipment used in class (projectors, smart board, etc...) are available at school in sufficient numbers. (B4)	8,7	12,5	11,7	50,8	16,3	3,5341	1,16295
Profession-related visits to locations where the profession of accounting is practiced are organized by our school. (B5)	41,7	30,7	14,4	10,6	2,7	2,0189	1,10805
In our school, we have the means to follow the current scientific publications on accounting. (B6)	26,6	29,0	20,8	17,4	6,2	2,4749	1,22725
There are a number sufficient of materials (books, periodicals, etc...) at the school's library concerning the courses on accounting. (B7)	15,6	15,3	29,4	30,2	9,5	3,0267	1,21108

1: Strongly Disagree..... 5: Strongly Agree

**Table 5: The Frequency Table Regarding the Evaluation of the Instructors**

	1	2	3	4	5	Mean	Standard deviation
The accounting courses are being provided within the context of the teaching plan provided to us by instructor at the beginning of the semester. (C1)	5,3	11,7	11,0	53,0	18,9	3,6856	1,07319
The instructors who provide the accounting courses are adequate with respect to their knowledge, performance, and communication skills. (C2)	3,8	9,9	13,0	47,3	26,0	3,8168	1,04900
The instructors who provide the accounting courses show due diligence to ensure that we learn our subject. (C3)	3,8	9,1	14,8	47,7	24,6	3,8030	1,03137
The instructors who provide the accounting courses have a sufficient level of knowledge for answering our questions regarding the courses. (C4)	4,2	5,7	7,7	52,5	29,9	3,9808	0,99403
We can readily ask the relevant course-related questions to the instructors who provide the accounting courses. (C5)	3,0	6,4	10,6	51,5	28,4	3,9583	0,96032
The instructors who provide the accounting courses benefit from technological means (projectors, smart boards, etc...) that increase the effectiveness of the classes. (C6)	9,5	14,4	10,3	45,2	20,5	3,5285	1,23489
Projects and homework that contribute to our learning of the accounting courses are generally provided, and the results of these assignments are evaluated and shared with us. (C7)	4,6	13,3	14,8	48,3	19,0	3,6388	1,07484
The instructors who provide accounting courses teach their courses regularly. (C8)	4,2	6,2	6,6	53,3	29,7	3,9807	0,99787
The instructors who provide accounting courses act in a fair and just manner towards their students. (C9)	6,9	6,5	15,3	44,3	27,1	3,7824	1,12205
The instructors who provide accounting courses prepare their examination questions in accordance with the subjects covered and described in class. (C10)	4,6	5,7	16,8	46,9	26,0	3,8397	1,02323
The instructors who provide accounting courses give lessons in a monotonous or boring manner. (C11)	22,1	27,9	20,2	19,8	9,9	2,6756	1,28865

1: Strongly Disagree..... 5: Strongly Agree

**Table 6: The Frequency Table Regarding the Evaluation of the Internship Training**

	1	2	3	4	5	Mean	Standard deviation
The internship training provides the opportunity to apply the subjects covered in school. (D1)	16,1	15,3	19,5	39,8	9,3	3,1102	1,24991
In the places where internships are performed, the attitude towards interns is negative. (D2)	19,7	37,2	16,7	15,0	11,5	2,6154	1,27603
The workplace where I perform my internship is focused entirely on accounting. (D3)	7,3	7,3	9,9	41,6	33,9	3,8755	1,17332
In our internships, we mostly work in places that are unrelated to our field. (D4)	23,8	28,1	18,2	20,8	9,1	2,6320	1,29501
The internship training is solely a formality, and is organized with little attention to its quality. (D5)	20,6	25,8	17,6	18,5	17,6	2,8670	1,40024
The theoretical subjects learned in the accounting courses at school fully overlap with the subjects of the internship training. (D6)	11,5	12,8	28,6	33,3	13,7	3,2479	1,18941
We are not sufficiently valued during our internship trainings, and feel quite unimportant. (D7)	15,4	29,1	21,4	18,8	15,4	2,8974	1,30621
We are not given significant responsibilities in the places where internship trainings are performed. (D8)	14,0	23,4	17,0	30,6	14,9	3,0894	1,30273
The duration of the internship training is insufficient. (D9)	14,5	20,5	21,8	28,2	15,0	3,0855	1,29092
I would like to continue working in the workplace where I performed my internship. (D10)	15,0	16,7	23,2	23,6	21,5	3,1974	1,35335

1: Strongly Disagree..... 5: Strongly Agree

### 5.2. Factor Analysis

The KMO (Kaiser-Meyer-Olkin) test was performed in order to determine the suitability of the expressions that were formed to assess accounting training in vocational high schools. As can be seen in Table 7, the KMO value was determined as 0.796, above the critical value of 0.700. In addition, the Bartlett test determined that all of the factors were significant (p: 0.000). The communality values of the factors associated with the questions were reviewed, and the expressions with a communality value below 0.500 were removed and not included into the factor analysis. Thus, the reliability of the factors increased. Later, the data were subject to a factor analysis. As a result of the factor analysis, the factor expression regarding the evaluation of accounting education in vocational high schools was organized into three groups. The factor groups in question can be designated as the evaluation of the school's means and activities, the evaluation of the instructors, and the evaluation of the internship training. The description rate for the total variance of the factors organized under these three groups was 66.756%. The factor load and the Cronbach Alpha value obtained for the three groups as a result of the factor analysis are provided in Table 8. As it can be seen in Table 8, the values for all of the factor loads and reliability values are considerably high, and it possible to say that the factors are very reliable and valid.

**Table 7: KMO and Bartlett's Test**

<b>Kaiser-Meyer-Olkin Measure of Sampling Adequacy.</b>	0,796	
<b>Bartlett's Test of Sphericity</b>	Approx. Chi-Square	1,308E3
	df	78
	Sig.	0,000

**Table 8: Factor Analysis**

Factor Name	Factor Expression	Factor Loads	Reliability ( $\alpha$ )
Evaluation of the Means and Activities of the School	In school, we have the means to follow the current scientific publications on accounting. (B6)	0,828	0,730
	A sufficient number of conferences, symposiums, and discussions on accounting that I may benefit from are being organized at school. (B3)	0,824	
	There are a number sufficient of materials (books, periodicals, etc...) at the school's library concerning the courses on accounting. (B7)	0,778	
The Evaluation of Instructors	The instructors who provide the accounting courses are adequate with respect to their knowledge, performance, and communication skills. (C2)	0,878	0,901
	The instructors who provide the accounting courses show due diligence to ensure that we learn our subject. (C3)	0,861	
	The instructors who provide the accounting courses have a sufficient level of knowledge for answering our questions regarding the courses. (C4)	0,832	
	The instructors who provide accounting courses prepare their examination questions in accordance with the subjects covered and described in class. (C10)	0,818	
	The instructors who provide accounting courses teach their courses regularly. (C8)	0,797	
	The instructors who provide accounting courses act in a fair and just manner toward their students. (C9)	0,788	
The Evaluation of the Internship Training	We are not sufficiently valued during our internship trainings, and feel quite unimportant. (D7)	0,834	0,762
	We are not given significant responsibilities in the places where internship trainings are performed. (D8)	0,801	
	In our internships, we mostly work in places that are unrelated to our field. (D4)	0,731	
	The internship training is solely a formality, and is organized with little attention to its quality. (D5)	0,708	

### Conclusion

In Turkey, the main purpose of the accounting and taxation departments in vocational high schools is to prepare the intermediate personnel accountant need. This study, which aimed to evaluate the accounting education provided in vocational high schools from the perspective of students, a significant proportion of the students participating in the questionnaire survey (43.1%) wish to take the DGS examination and to continue their education in a university faculty after finishing school. In other words, the vocational high school is considered as a stepping stone for a transition to faculties. This situation runs counter to satisfying the need of accountants for intermediate personnel. Also, it is believed that the accounting education in vocational high schools will be adversely affected by the fact that the majority of students wish to be engaged in a profession unrelated to accounting, and the fact that the selection of the department of accounting and taxation by the students was, for a significant portion of them, obligatory and consequent to various environmental reasons. Moreover, the fact that many students who participated in the questionnaire report that they would not prefer the same branch/department if given to opportunity to restart their vocational high school education indicated that the students are not dissatisfied with their schools.

In this study, the accounting education was subject to evaluation from the students' perspective with respect to the curricula, the means and activities of the schools, the instructors and the internship trainings. Foremost among the problems pertaining to the curriculum is the fact that students are not allowed to make their own choices regarding optional accounting courses, and the limited variety of accounting classes that are available.

Problems regarding the means and activities of the schools includes the insufficient number of profession-related school visits that are performed, the absence of the means to follow current and updated scientific publications related to accounting, the fact that symposiums, conferences and discussions are not organized in sufficient numbers, and the fact that the schools do not have enough computers. Foremost among the problems pertaining to the internship trainings includes the unfavorable attitudes of the employers towards interns, the fact that work unrelated to the field of accounting is performed during internships, the fact that internship trainings become entirely a matter of formality, and the fact that the overall quality of the internship trainings was low.

During this study, the factor expressions within the questionnaire for assessing accounting education were subject to a factor analysis. As a result of the factor analysis, the factors were organized under three groups, which included the evaluation of the accounting education, the means and activities of the schools, and the instructors and internship trainings.

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