

The Effects of the Efficiency of the Audit of the Public Sector on the Accounting Employees in Turkey: a Research¹

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Abstract

The subject matter of this research is to appraise the effects of the public sector accounting system and audit which is one of the basic factors of the public finance management on the accounting employees within the framework of the current developments. The scope of the research covers the public enterprises found in the province of Uşak. Within this scope, randomly selected 102 financial unit from 24 public enterprises have participated in the research. Survey technique was used as the method of data selection. A regression analysis was applied for the measurement of the effects of the independent variable dimensions on the dependent variable dimension by using reliability, item and factor analysis, KMO, Sample Reliability Test, Global Test on the data by using SPSS 18.0 package program. Based on the results of the research, while 6 of the 9 hypotheses were accepted, 3 hypotheses have been rejected. A significant relation has been between the ethical dimension of the hypotheses established, and the dimension of audit and accessibility to data. A significant relation has also been determined between the dimension of independence of the auditor an accessibility to information and the intelligibility of the information system. Finally, a significant relation has been determined between the dimension of development of the sense of mission and the dimensions of accessibility to information.

Keywords: Public Sector Accounting, Auditing, Accounting Employees

JEL Codes: D70, D73, M40, M42, P35.

1. Introduction

The public finance management system was first managed according to the provisions of the Public Finance Law No. 1050, which was put into effect for the first time in 1927. When we reached 1990's it was noted that although a great number of amendments have been introduced in the central management structure, no amendments have been introduced in Law No. 1050, and that the concerned law was unable to address the current needs. Moreover, the economic crises experienced, the reform movements that occurred throughout the world, and Turkey's process of integration in the European Union, have underlined the need for significant changes in the public finance management system. Hence, the studies concerning the introduction of a reform were initiated in 1995, and primarily, a *Public Finance Management Project* has been signed between the Ministry of Finance and the World Bank. Through the introduction of Law No. 5018 Concerning Public Finance Management and Control (KMYK), new concepts and institutions have been introduced in the Public Finance Management System.

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Concurrent with the changes introduced in the public finance management, the concept of the governmental accounting was replaced by the concept of public accounting, which had a wider scope. The public sector accounting is a system that produces the financial information for the decision makers necessary for the utilization of the scarce public resources in an economic, efficient and effective manner, and the performance of the basic public services. For this purpose the reliable financial data required for this purpose, should be determined in an accurate and reliable manner. Accordingly, the public sector accounting is an information system that aims to produce the high quality financial data needed by the public sector institutions and the concerned users of information, in a manner that would fulfill the current requirements. An issue that requires attention in the acquisition of financial data, is to ensure transparency and accountability in public accounts, and to ensure reliability and accuracy of the financial information.

Auditing is needed in order to be able to utilize the public assets and resources effectively, and to increase the accuracy and reliability of financial data. In Turkey, particularly through the reforms introduced in the public financial system, the need for the efficiency of auditing has further increased for the utilization of the public resources in a more (3E) economic, efficient and effective manner. The most important share in the increase of the effectiveness of the audit operations, befall on the human factor, in other words, the employees in the accounting units.

2. Public Financial Auditing in Turkey in General

The development of public auditing in Turkey has started with the Tanzimat Era (1839). The theoretical limits of auditing took shape during the same era. Institutions such as “The Accounting Council” (Meclis-I Muhasebe), “Court of Exchequer” (Divan-I Muhasebat) were established during this era, and have laid the foundations of the General Directorate of Accounting and the Supreme Court of Public Accounts (Akgül, 2000; 5). Moreover, Law No. 5018 Concerning Public Finance Management and Control (KMYK), that was included in the legislation in 2003, is one of the most important developments that was introduced in the development of public auditing (Ataman, 2010; 19).

Concurrent with these developments, the auditing of the financial statements drawn up by persons and establishments who obtain their authorizations and duties from the laws and who perform their auditing for the public, in order to fulfill the needs of the public, are defined as tests of compliance and auditing of operations (Kenger, 2001; 8).

The facts that public auditing is applied in Turkey throughout a wide scale, and its multi faceted character, have resulted in the occurrence of a great variety among the establishments that perform public audits. There exists a great number of audit establishments who operate in the field of public auditing and who differ from the standpoint of their organizational characteristics and their sizes (Kuluçlu, 2006; 21). In Turkey, there exists 129 auditing establishments that are owned by public institutions and enterprises. These establishments employ about 13,026 auditing staff. Such audit personnel are appointed under different titles such as auditors, inspectors, specialists, controllers, member auditors, audit supervisors, etc. (Çıplak, 2008; 186). In Turkey, there exists two supreme audit institutions. These institutions are classified as internal audit and external audit institutions. The duties and authorizations of these institutions vary, depending on their authorizations, fields of audit, or their status as public enterprises, private enterprises or establishments with special status (Çıplak, 2008; 186). Generally, public audits may be examined under two groups, as internal audit and external audit.

The internal audits have begun to be applied in an efficient manner since 1990's (Çavuşoğlu, 2007; 15) by the enterprises operating in private sector (Şahin, 2008; 290). Following the establishment of TİDE (Turkish Internal Audit Institute) in 1995, one of the most significant steps was achieved regarding the institutionalization of internal auditing (Özdemir, 2011; 151). Particularly, following the acceptance of Turkey as an official member of the European Union (EU) in 1999, studies have begun regarding the harmonization of the legal arrangements made in the field of financial management and control, with the EU regulations. Starting from early 2000's the studies made in this area have been further accelerated as the result of the agreements signed by IMF and the World Bank. As the result of these studies, the requirement regarding internal auditing in the sector has been realized, and towards the end of 2002, the Turkish Central Bank has established and operated the General Directorate of Internal Auditing (www.icdenetim.net, 03,29,2013).

In 2003, starting the promulgation and application of Law No. 5018, which can be considered as a reform in the public sector, internal auditing in the public sector has become legitimate (Çavuşoğlu, 2007; 15) and internal auditors have been appointed in the public establishments. In a sense, the purpose of these developments, is to implement the understanding prevailing in the private sector among the public enterprises (Gerekan, 2010; 30). Through these developments the concept of internal auditing was applied in the public enterprises on an intensive scale. Consequently, internal auditing has become an integral component of the internal financial control system (Şahin, 2008; 290). The purpose in internal auditing, is to measure the effectiveness of the audit operations performed in public enterprises and to evaluate the audit operations that have been applied (Gönülaçar, 2008; 2). The internal system that has been determined have been implemented in the public enterprises after 2008. The new audit system has begun to be implemented in the recent years. The international experiences have shown us that the accomplishment of significant results from the innovations introduced regarding the public sector, requires a time frame of at least 10-15 years (Güler, 2010; 146).

The court of account for the external public audit mechanism in Turkey regarding the auditing of the gains and expenses and the assets owned by the state on behalf was first introduced through the establishment of the Supreme Court of Accounts in 1862 (Özelİhtisas Komisyonu (Specialization Commission) 2006; 43). Through the introduction of the Ottoman Basic Law in 1876, the Court of Account has become a Constitutional institute, and as of the said date, it was charged with the duty of presenting the results of all its investigations to the Parliament (Akbulut, 2003; 6-7). Furthermore, the Supreme Auditing Board, in other words, the General Supervisory Council has been established in 1983, for the auditing of the Public Economic Enterprises on behalf of the Parliament. In the Constitutions dated 1961 and 1982, it has been announced that both external audit institutions will be preferred (Specialization Commission, 2006; 43). In the international literature, Supreme Audit is defined as an audit mechanism that takes its source from the constitution, of whose officials possess constitutional and legal assurance, which is endowed with judicial rights in many countries, which is fulfilled by independent establishments on behalf of the parliament. With these characteristics, supreme audit gains a different structure as compared to external audit, and is defined differently (Köse, 2007; 18). Generally in literature, the auditing performed by the Court of Auditors (Sayıştay) is defined as external auditing. Yet, various differences also exist due to its judicial characteristics. The Court of Auditors perform external audit through internal auditors and by using the knowledge owned by the internal auditors (Aktalay, 2010; 196). Through the promulgation of Law No. 5018, the area of audit of the Court of Auditors has been broadened. In Article 68 of Law no. 5018, external auditing has been defined as follows:

“The purpose of external audit after the expenditures extended by Court of Auditors, consist of the review of the financial activities, resolutions and transactions of the public enterprises within the scope of general management within the framework of accountability, from the standpoint of compliance with the corporate purposes, targets and plans, and the reporting of the results to the Turkish Grand National Assembly”, and in the same article, it is stated that “The financial auditing of the reliability and accuracy of the financial statements are realized by taking as basis the accounts of the public administration and the relevant documents, the determination of the compliance of the financial transactions relating to the income, expenses and merchandise with the laws and other legal regulations, and the determination of whether or not the public resources were utilized in an effective, economic and efficient manner, the measurement of the operating results and the evaluation from the standpoint of performance”

If the external audit performed in public enterprises is applied for the determination of the reliability and accuracy of the financial statements, if the auditing of the financial statements are applied for the determination of compliance of the financial transactions performed regarding the income, expenses and the merchandise owned by the public enterprises, and if the auditing of compliance is applied for the determination of whether the public resources are utilized economically, they are included within the scope of activity auditing (Duman, 2011; 92). The public auditing is applied by independent authorities who are not the employees of the audited public enterprise, and who do not have an organizational tie with the concerned public enterprise. The external auditors evaluate the results. During the performance of these transactions, they only fulfill their duties towards the legislature. The internal auditors evaluate the fiscal system that is in effect, and report the results of this evaluation to the top management of the enterprise. As could be noted, while the internal and external auditors who do not have any hierarchical ties accumulate data and perform planning operations, they exchange information. This effects the internal and external activity of the audit, and constitutes an integral part of the audit culture (Çavuşoğlu, 2007; 18).

3. Public Sector Employees

In the expenditures that incur during the performance of public services, compliance with laws and the targeted objectives, economy, efficiency and effectiveness are greatly important. In order to derive the highest public advantage from the limited public resource, the spending authorities and the administrative authorities should act within the borders determined by the legislatures (Üstün, 2011; 380). For this purpose, significant changes have been introduced through Law No: 5018, in the authorities and responsibilities of the persons who are responsible in the public accounting system (Hacıhasanoğlu, 2008; 73-74). The authorized persons stated in Law No: 1050, were replaced by the spending authority, fiscal control authority, realization authorities and accounting authorities stated in Law No. 5018. (Arslan, 2004; 21). The *Spending Authority* is defined as the top management personnel responsible for the utilization of the allowance instructions and the performance of other transactions in the most effective, economic and efficient manner in conformity with the budget rules and principles, laws, by-laws and regulations and other relevant legislation, and within the scope of the law (Articles 31 and 32 of Law No. 5018 Concerning Public Finance Management and Control). *Fiscal Control Authority* controls the compliance of the fiscal resolutions to be passed, with the usable allowance totals, budgeting, detailed spending program and the compliance of the expenditure with the budget and expense legislation.

The ex-ante control function is performed by the fiscal control authority within the framework of the management responsibility of the concerned public administration (Article 58 of Law No. 5018 Concerning Public Finance Management and Control). *The Realization Authorities* are responsible for the performance of the work with the spending instruction given, the acceptance of the goods and services, the documentation of the transactions to be performed during the delivery, and the preparation of the documents necessary for payment (Article 33 of Law No. 5018 Concerning Public Finance Management and Control). *The Accounting Authority* is the person who fulfills the accounting services; in other words, who collects the income and receivables, who pays the relevant expenses to beneficiaries, who accepts and retains cash and assets that can be measured in cash, and their disbursement to the concerned beneficiaries when they become due, and who records and reports all other financial transactions. The accounting authority is responsible for the performance of the accounting services, the storage of the accounting records in conformity with the relevant legislation, in a transparent and accessible environment, and to regularly submit the reports containing the necessary data to the public administrations (Article 61 of Law No. 5018 Concerning Public Finance Management and Control).

4. The Criteria that Affect the Employees in the Public Sector

The professional attitude of the employees in the accounting department of the enterprises operating in public sector are effected by various factors that include professional ethics, corporate legislation, social environment, cultural factors, personal ethics, level of education, the rights of the workers in the concerned enterprise, and the particular characteristics of the corporation. Within the framework of the developing and changing world conditions, the criteria that effect the employees in the public sector, can be enumerated as the independence of the auditor, the accounting information system, accessibility to the relevant information, the development of the sense of mission, and the concepts of professional ethics. The audit activity that could be expressed as the application of a control on the ways that lead to action and the evaluation of the reliability of the financial data, is an activity that ensures the application of the principles of economy, effectiveness and efficiency. (Aksoy, 2006; 48). In this sense, the audit operation could be considered as one of the leading factors that affect the operations of the concerned corporation and its employees. The independence of the auditor, ensures the concerned auditor to have an independent logic of thinking, the fact that the concerned auditor is acting for a certain aspect of the work or on behalf of the state, and that the auditor is fulfilling the audit work without thinking about the personal benefits of a certain person or establishment (Koçyiğit, 2005; 146).

The independence of an auditor should not be damaged for any reason on account of an individual or external benefits. The auditor should avoid taking any interest in any issue that might be related to his or her own interest. The auditor is obliged to appraise the subject matter and the corporation that he or she is auditing. All the works that are accomplished by the auditor should be complete and objective. For, the reports to be drawn up by the auditor should be objective and impartial (Koçberber, 2008; 72). The information system is defined as a system that is required to make up a decision in the enterprises and corporation, to accumulate, process, retain and report the information required for the performance of the audit operation and that enables the distribution of the concerned information to the concerned users.

The information system should enable making decisions, the establishment of mutual communication and the performance of the auditing operation, and through this way, it enables the managers and employees to exchange information and to produce solutions to the existing problems (Laundon, 2006; 7). The information systems contain information regarding the position where the corporation and the persons where the concerned corporation is found, and the relevant environment. Accordingly, the corporation attains the information that it needs for performing the audit operation, solve the existing problems and produce new products or services, from the information system (Laundon, 2006; 7). The oldest and the most widely used system in the enterprises and the corporations is the accounting information system. The accounting information system reports the fund flows of the enterprise throughout the operating period, and provides an opportunity for estimates regarding the preparation of the other analytical reports both for the current date, as well as for the future dates (Bekçi, 2007; 99). The accounting information system contains all the data that will be used in decision making process, auditing of the management and the management of performance (www.gu.se, 05,16,2013).

The accounting information system is an important factor that enables the corporation to adhere to the principles of transparency, accountability and responsibility during the process of the preparation and auditing of the financial statements of the corporation or enterprise (Dinç, 2009; 165). Accessibility to information, is a function of the benefit provided by the information itself to the user, the reliability and validity of the information. Accessibility to information merged with the audit process, provides a contribution to the guidance of the financial resources to efficient investments and to the users of the financial information in having access to accurate and reliable information in making up their decisions (Sakin, 2008; 55). The rapid developments experienced in information and communication technologies have caused an increase in the speed, volume and the continuity of the movements of information technology. As the result of these developments, a great saving was ensured in time and costs regarding accessibility to information.

Hence, information that is acquired within a short time yield results that are effective and efficient, which increase productivity. On the other hand, the information achieved through innovative technologies can be shared more easily, hence, the use of information within corporations have become much more efficient (Tahirov, 2008; 50). Sense of mission implies that the employees of the corporation or enterprise are willing to undertake more responsibilities introduced by their duties (Organ, 1990; 47). Sense of mission approach exists in the accounting profession, especially in the basic structure of auditing. In the public sector, sense of mission in the accounting employees, results in the auditor's adherence to the fact that the belief in the continuation of the operations of the enterprise or the corporation, should be above all other public interests (Toraman, 2003; 64). Professional ethics guide the employees on how to act. It represents a totality of rules regarding how an individual distinguishes between wrong and right, and what course of action should he or she take or avoid (Kutlu, 2008; 146). Professional ethics is defined as the total rules that need to be complied for the priorities that one should take during the performance of a profession. The most important characteristic of professional ethics is that irrespective of the country where the employee exists, they will be obliged to adhere to the specific code of behavior. The basis of professional ethics is human relations. The compliance with certain code of behavior among the mutual relations of the members of the same profession, is a requirement set forth by professional ethics (Aymankey, 2005; 28). In accounting profession, ethics imply the presentation of the reliable data to the public by the society in legal activities, by taking into consideration the current value judgments. It is extremely important for the accountants to conform with the professional laws and ethical rules. Acting in conformity with the rules, entail acting in compliance with the rules regarding the accounting profession. Meanwhile, acting within the framework of the ethical rules, implicate acting within the framework of professional value judgments (Gül, 2004; 57).

5. Research

Our aim in this report is to investigate on the effects of the accounting audit activity on the employees of the financial unit, and to evaluate the findings that we have achieved from our investigation.

5.1. Method

The universe of the review, includes the employees of the financial unit of the public enterprises located in the province of Uşak-Turkey. Within the scope of this universe the sample individuals were selected at random, and the survey forms were applied in the form of questioners to the employees after obtaining the required permissions from the concerned units. The corporations were distributed 120 questionnaire forms and of these forms, feedback was received from 120 questionnaires.

In this research, questionnaires based on quantitative methods were applied. Since a previously used sample questionnaire form did not exist, during the first stage the questions in the survey were submitted to thirty two answerers in order to test the reliability of the questionnaire form. The reliability of the survey was measured as the result of the data achieved, and since the reliability was high, again another thirty two answerers were distributed questions. The level of reliability was once more measured, and an increase was marked in the level of reliability. Finally, the reliability of the questions was once more measured through another thirty eight answerers and again, an increased was measured in reliability. No negativity was observed in the application of the survey as the result of the answering process applied in three stages.

The data derived from the questionnaire forms were entered in the SPSS 18.0 package program, and through the defining statistics, analyses were made through the application of reliability, factor analysis, regression analysis, and one-way ANOVA test.

5.2. Data Preparation

During the preparation of data, the relevant literature was scanned, and the previous researches applied regarding public sector accounting audit, were taken into consideration. Moreover, during the preparation of the survey, help was obtained from Law No. 5018 Concerning Public Finance Management and Control, Arsoy (2008), Topakkaya (2011), Arıkan (2011), Öztürk (2008), Akçakant (2010), Türker (2006), Yavuz (2011), Dinç and Abdioğlu (2010), Kutlu (2008), Akçakanat (2011), Gürkan (2008), Güven (2006), Senal (2011), Tunçay (2011), Şen (2008), Büber (2008) and Hacıhasanoğlu (2008).

The survey questions were prepared in three sections. The first section consists of questions asked to determine personal data, the second section consists of questions regarding the determination of the effectiveness of the auditing of public sector accounting, and the third section consists of the questions regarding the effects of auditing on the employees of the accounting division.

Each section of the survey has been determined as a topic title, and the questions were presented under separate groups. Excluding the questions regarding the determination of the personal information regarding the answerers, all questions were prepared according to the likert scale having 5 sections, and “1 - was assessed as Definitely Not Agreed, 2 - was assessed as Not Agreed, 3 - was assessed as Undecided, 4 - was assessed as I Agree, and 5 - was assessed as I Definitely Agree”.

5.3. Validity and Reliability

In order to determine the determination the reliability of all the data and its sub categories, the reliability analysis method “Cronbach Alpha Coefficient” method was applied. Through this method, the subject matter of whether or not the questions that constitute the scale are of the same nature is examined. The reliability of the alfa coefficient scale, which is also known as Cronbach’ s Alpha, is as follows (Altunışık, 2007; 114);

- If the scale is at a range between $0.00 \leq \alpha < 0.40$, the scale is not reliable,
- If the scale is at a range between $0.40 \leq \alpha < 0.60$, the scale has low reliability,
- If the scale is at a range between $0.60 \leq \alpha < 0.80$, the scale is quite reliable and
- If the scale is at a range between $0.80 \leq \alpha < 1.00$, the scale is highly reliable.

In our survey, the results that we have achieved are at the range of 95% reliability range, and has been assessed at a significance level of $p < 0,05$.

**Table 1: Public Sector Accounting Audit and the Reliability Values
Relating to the Effects of Auditing on the Accounting Employees**

Scale	Cronbach’ s Alpha
Public Sector Accounting Audit	0,934
The Effects of Auditing on the Accounting Employees	0,921

As the result of the reliability analysis applied on the entire survey, reliability has been measured at a rate of 95,8%, which means that it is highly reliable. In Table 1, it is marked that the result of the scale of reliability analysis applied on the Public Sector Accounting Audit Measure was reliable at a rate of 93,4%, and that result of the reliability analysis regarding the Effect of Auditing on the Accounting Personnel was reliable at a rate of 92,1%

5.4. Evaluation and Findings

Factor analysis was applied in order to determine the variability and the dimensions of the research. Primarily, for the measurement of the compliance of the data of the Public Sector Accounting Audit scale with the factor analysis, KMO and Bartlett Tests were applied. Moreover, through Varimax rotation, it was noted that the 20 questions to which factor analysis was applied, have merged under 3 factors.

Table 2: KMO and Bartlett Test Values

Kaiser-Meyer-Olkin Method of Sampling Adequacy (KMO)		0,890
Bartlett Sphericity Test	Approximate Chi-Square	1219,347
	Degree of Freedom (df)	190
	Level of Meaningfulness (p)	0,000

In Table 2 illustrating the KMO and Bartlett test values, the KMO value showing the convenience of the sampling size was determined as 0,890. The fact that this convenience measure is higher than 0,50, shows that the size of the sample is convenient for factor analysis. The level of significance of the Bartlett Sphericity Test is marked as 0,000. Since this value is lower than 0,05, it shows that the Bartlett Sphericity Test is meaningful. At the end of the two tests applied, it has been concluded that the data set is suitable for factor analysis. The factor loads are given in Attachment-1.

In order to measure the suitability of the audit to factor analysis regarding the scale of the effects to the accounting personnel, KMO and Bartlett tests were applied. Moreover, factor analysis was applied through Varimax rotation to 23 questions and that 23 questions have merged under 3 factors.

Table 3: KMO and Bartlett Test Values

Kaiser-Meyer-Olkin Method of Sampling Adequacy (KMO)		0,878
Bartlett Sphericity Test	Approximate Chi-Square	1403,267
	Degree of Freedom (df)	253
	Level of Meaningfulness (p)	0,000

In Table 3, the KMO Value showing the size of sampling was measured as 0,878. Since this adequacy measure is higher than 0,50, this shows that the size of sampling is suitable for factor analysis. The level of meaningfulness in the Bartlett Sphericity Test is seen as 0,000. This value is lower than 0,05, and this shows that the Bartlett Sphericity Test is meaningful. At the end of the two tests applied, it has been concluded that the data set is suitable for factor analysis. The factor loads are given in Attachment-2.

At the end of the tests, while the independent variables are determined as dimensions of auditing, access to information and the information system, the dependent variables were determined as the dimensions of ethics, independence and sense of mission. The independent variables are dimensions that are determined by corporations. These variables are fixed values since the establishment of the corporation, and do not change. Whereas, the dependent variables are determined according to the persons, and vary from one individual to another, since they are perceived and interpreted in a different manner by all the employees.

In our review, 9 hypotheses were formed and tested. At the end of the statistical analyses, the hypotheses that were tested were accepted or rejected. The hypotheses that were formed during the review could be determined as follows:

H₁: A positive relation exists between the audit and ethics.

H₂: A positive relation exists between accessibility to information and ethics.

H₃: A positive relation exists between the intelligibility of the information system and ethics.

H₄: A positive relation exists between the audit and the independence of the auditor.

H₅: A positive relation exists between accessibility to information and the independence of the auditor.

H₆: A positive relation exists between the intelligibility of the information system and the independence of the auditor.

H₇:A positive relation exists between the audit and the development of the sense of mission.

H₈:A positive relation exists between accessibility to information and the development of the sense of mission.

H₉:A positive relation exists between the intelligibility of the information system and the development of the sense of mission.

The findings of the work have been examined under four sections.

5.4.1. The Analysis of the Personal Data Relating to the Employees of the Accounting Departments of the Public Sector

The level of education, the departments graduated, the institutions worked duty in the institution worked and the professional experience of the accounting personnel who have participated in the survey, are provided in Table 4 given below:

Table 4: The Distribution of the Personal Data of the Employees of the Accounting Departments of the Public Sector

Characteristics		Frequency	Percentage %
Level of Education	High School	24	23,5
	Two Year Degree	28	27,5
	Bachelor's Degree	44	43,1
	Other	2	2
	Post Graduate	4	3,9
	Total	102	100
Department Graduated	High School	11	10,8
	Vocational High School	13	12,7
	Two Year Degree (BA.)	15	14,7
	Two Year Degree (Vocational)	8	7,8
	Business Administration	43	42,1
	Other	12	11,9
	Total	102	100
The Institution Worked	General Budget Enterprises	88	86,3
	Private Budget Enterprises	8	7,8
	Social Security Institutions	6	5,9
	Total	102	100
Corporate Duty	Manager	7	6,9
	Assistant Manager	3	2,9
	Specialist	2	2
	Assistant Specialist	1	1
	Supervisor	6	5,9
	Accounting Official	35	34,3
	Data Control Officials	16	15,7
	Other	28	27,4
	Total	102	100
Professional Experience	1-5 Years	20	19,6
	6-10 Years	22	21,6
	11-15 Years	28	27,5
	16-20 Years	4	3,9
	21 Years and above	28	27,5
	Total	102	100

As could be seen from Table 4, 23,5% are high school graduates, 27,5% are graduates of two years higher education, 43,1% have a bachelors diploma, 3,9% have post graduate degrees, and 2% are graduates from other schools.

When we look at the departments from which the accounting employees have been graduated, we note that 10,8% are graduated from various departments of high schools, 12,7% are graduated from vocational high schools, 15% are graduated from business administration or economics departments of schools of higher education of two years, 7,8% are graduated from schools of higher education of two years that offer vocational training, 42,1% are graduated from departments of business administration, economics, public management and finance of faculties, and 11,9% are graduates from other departments.

When we look at the distribution of the institutions where the accounting employees taken as samples in our review, we note that 86,3% are employed in enterprises with general budget, 7,8% are employed in enterprises with private budget, and 5,9% are employed in social security institutions.

When we look at the duties undertaken by the accounting employees who have participated in our investigation, we note that 6,9% are employed as managers, 2,9% are employed as assistant managers, 2% are employed as specialists, 1% are employed as assistant specialists, 5,9% are employed as supervisors, 34,3% are employed as accounting officials, 15,7% are employed as data preparation and control officials, and 27,4% are employed under other positions.

When we look at the periods of office of the accounting employees, we note that 19,6% are working for periods between 1 - 5 years, 21,6% are working for periods between 6 - 10 years, 27,5% are working for periods between 11 - 15 years, 3,9% are working for periods between 16 - 20 years, and 27,5% are working for periods of 21 years and higher.

5.4.2. The Effects of the Public Sector Accounting Experience on Ethics

In order to determine the relation between intelligibility, auditing and access to information of the information system, which is the sub-dimension of accounting auditing in the public sector and ethics, which is the sub-dimension of its effects on the accounting employees, we have applied the enter method of regression analysis. At the 95% confidentiality range, the results attained were assessed at the significance level of $p < 0,05$. Through the regression model through which we have examined the relation between accounting auditing of public sector and its ethical dimension, the Tables 5, 6 and 7 regarding the H_1 , H_2 and H_3 hypotheses, are provided below:

Table 5: The Summary of the Regression Model

Model	R	R ²	Determination Coefficient	Estimated Standard Errors
1	0,790 ^a	0,624	0,613	0,48214

a. The dimension of intelligibility of the Estimating Information System, the audit dimension and the dimension of accessibility to information

When we examine the value given in Table 5, we mark that R (regression coefficient) is 79%, and that a strong relation exists between accounting auditing and ethics in the public sector. When we look at the R² column, we mark that the variance of the independent variables on the ethics, which is dependent variable is explained at a rate of 62,4%. In other words, the independent variables explain the dependent variable at a rate of 63,4%.

Table 6: Regression Model Variance and Significance Analysis

ANOVA ^b						
Model		Squares Total	Degree of Freedom (df)	Squares Average	F	Level of Significance
1	Regression	37,859	3	12,620	54,288	0,000 ^a
	Error	22,781	98	0,232		
	Total	60,640	101			

a. Dimension of the level of intelligibility of the Estimating Information System, audit dimension and dimension of accessibility to information.

b. Dimension of Dependent Variable Ethics.

As the result of the ANOVA test which is applied for the measurement of the effect of public sector accounting audit on ethics, Table 6, our model as a whole was $F 54,288$ and $p < 0,05$, therefore, it was accepted that the model was meaningful. (Sig. = 0,000^a).

Table 7: Regression Model Coefficient Analysis

Model		Coefficients r ^a				Level of Significance
		Non-Standardized coefficients		Standardized Coefficients	t	
		B	Standard error	Beta		
1	(fixed)	0,575	0,259		2,216	0,029
	Audit	0,346	0,079	0,373	4,379	0,000
	Accessibility to Information	0,395	0,099	0,374	4,006	0,000
	Intelligibility of the Information System	0,137	0,080	0,146	1,705	0,091

a. Dependent Variable: Ethics

The fixed value of the model in Table 7 is 0,575. In other words, in the absence of the variables for accessibility to information and the intelligibility of the information system, ethics has a positive effect of 0,575 units on the accounting employees. While one unit of change that occur in auditing causes a positive change of 0,346 units in ethics, one units of change that occurs in the intelligibility to knowledge, creates a positive change of 0,395 units in ethics. Hence, the regression equation that is formed is “Ethics = 0,575 + 0,346 Audit + 0,395 Accessibility to Information”. While the relation between ethics and audit and accessibility to information is significant at the level of $p < 0,05$, the relation between ethics and the intelligibility of information system is statistically not significant. Based on the above data, it is concluded that the intelligibility of the information system does not have any contributions to ethics. Accordingly, while hypotheses H_1 and H_2 are accepted, hypothesis H_3 is rejected.

5.4.3. The Effect of Public Sector Accounting Auditing on the Independence of the Auditor of the Public Sector Accounting Auditing

The analyses regarding the hypotheses H_4 , H_5 ve H_6 that are established or the purpose of determination of whether a significant relation exists between the intelligibility of information system, audit and accessibility to information, which are the sub-dimensions of public sector accounting auditing, and the independence of the auditor, which is the sub-dimension of the effects to the accounting employees, are provided in the Tables 8, 9 and 10.

Table 8: The Summary of the Regression Model

Model	R	R ²	Determination Coefficient	Estimated Standard Errors
1	0,646 ^a	0,418	0,400	0,53036

a. The dimension of the intelligibility of the Estimated Information system, the dimension of auditing and the dimension of accessibility to information.

When we examine the values in Table 8, we note that the value of R (regression coefficient) is 64,6% and a strong positive relation exists between public sector accounting auditing and the independence of the auditor. When we look at column. R², we note that the variance of the independent variables on the independence of the auditor, which is the dependent variable, on the independence of the auditor, is at a rate of 41,8%. In other words, the independent variables explain the dependent variable at a rate of 41,8%.

Table 9: Regression Model Variance and Significance Analysis

ANOVA ^b						
Model		Squares Total	Degree of Freedom (df)	Squares Average	F	Level of Significance
1	Regression	19,787	3	6,596	23,449	0,000 ^a
	Error	27,565	98	0,281		
	Total	47,352	101			

a. The dimension of the intelligibility of the Estimated Information system, the dimension of auditing and the dimension of accessibility to information.

b. Dependent Variable: Dimension of Independence of the Auditor.

The effect of the public sector accounting auditing on the independence of the auditor was evaluated through the application of ANOVA test, and in Table 9, it was determined to be significant at a level of significance of F 23,449 ve $p < 0,05$ (Sig. = 0,000^a).

Table 10: Regression Model Coefficient Analysis

Coefficients r ^a						
Model		Non-Standardized Coefficients		Standardized Coefficients	t	Level of Significance
		B	Standard Error	Beta		
1	(fixed)	1,905	0,285		6,679	0,000
	Audit	-0,027	0,087	-0,033	-0,307	0,759
	Accessibility to Information	0,414	0,108	0,444	3,825	0,000
	Intelligibility of the Information System	0,237	0,088	0,285	2,680	0,009

a. Dependent Variable: Independence of the Auditor

In Table 10, the fixed value of the model is 1,905. In audit, in cases when the variables of accessibility to information and the intelligibility of the information system do not exist, the independence of the auditor has a positive effect of 1,905 units on the accounting employees. While this one unit change that occurs on the accessibility to information creates a positive change of 0,414 units in the independence of the auditor, the one unit change that occurs in the intelligibility of the information system, creates a positive change of 0,237 units in the independence of the auditor. Hence, the regression equation that is determined is “Independence of the Auditor = 1,905 + 0,414 Accessibility to Information + 0,237 Intelligibility of the Information System”. While the relation between the independence of the auditor, accessibility o information and the intelligibility of the information system is significant at a level of $p < 0,05$, the relationship between the independence of the auditor and the audit is statistically not significant. In light of this data, it is noted that the audit review does not have any contribution on the independence of the auditor. Hence, while hypotheses H₅ and H₆ are accepted, hypothesis H₄ is rejected.

5.4.4. The Effect of the Public Sector Accounting Audit on the Development of Sense of Mission

The analyses regarding hypotheses H₇, H₈ ve H₉ that are developed in order to determine whether a significant relation exists between the intelligibility of information system, audit and accessibility to information, that are the sub-dimensions of public sector accounting auditing, and the sense of mission, which is the sub-dimension of the effects on accounting employees, are shown in Tables 11, 12 and 13.

Table 11: The Summary of the Regression Model

Model	R	R ²	Determination Coefficient	Estimated Standard Errors
1	0,593 ^a	0,352	0,332	0,69960

a. The dimensions of the intelligibility of the estimated information system, dimension of audit and the dimension of accessibility to information

When we examine the values in Table 11, we note that a positive medium relationship exists between R (regression coefficient) value which is 59,3% public sector accounting auditing, and the development of sense of mission. When we look at column R², we note that the variance of the independent variables on sense of mission which is dependent variable is explained at a rate of 35,2%. In other words, the independent variables explain the dependent variables at a rate of 35,2%.

Table 12: Regression Model Variance and Significance Analysis

ANOVA ^b						
Model	Total Squares	Degree of Freedom (df)	Squares Average	F	Level of Significance	
1	Regression	26,014	3	8,671	17,717	0,000 ^a
	Error	47,965	98	0,489		
	Total	73,980	101			

a. The dimension of the intelligibility of the Estimated Information system, the dimension of auditing and the dimension of accessibility to information.

b. Dependent Variable: Dimension of the Development of Sense of Mission

The effects of the public sector accounting auditing on the development of the sense of mission was evaluated through the application of ANOVA test, and in Table 12, it was determined that as a whole, the model was significant at the significance level of F 17,717 and $p < 0,05$ (Sig. = 0,000^a).

Table 13: Regression Model Coefficient Analysis

Coefficients						
Model		Non-Standardized Coefficients		Standardized Coefficients	t	Level of Significance
		B	Standard error	Beta		
1	(fixed)	0,524	0,376		1,393	0,167
	Audit	0,349	0,115	0,343	3,046	0,003
	Accessibility to Information	0,318	0,143	0,273	2,277	0,028
	Intelligibility of the Information System	0,045	0,117	0,043	0,387	0,700

a. Dependent variable: Development of the Sense of Mission

The fixed value of the model in Table 13, is 0,524. in the event of the absence of accessibility to information and the intelligibility off the information system in the audit, it is noted that the variable concerning the development of sense of mission creates a positive effect of 0,524 units on the accounting employees. While a change of one unit that occurs in the audit causes a positive change of 0,349 units, the one unit change in accessibility to information causes a positive change of 0,318 units in the development of the development of the sense of mission. Hence, the regression equation that is formulated is: “Development of Sense of Mission = 0,524 + 0,349 Audit + 0,318 Accessibility to Information.” While the relation between the development of sense of mission and audit and accessibility to information is significant at the level of $p < 0,05$, the relation between the development of sense of mission and the intelligibility of information system is statistically not significant. In light of the concerned data, it is noted that the development of sense of mission does not contribute to accessibility of information. Hence, while hypotheses H₇ and H₈ are accepted, hypothesis H₉ is rejected.

6. Conclusion

In today’s world where globalization and changes are rapidly experienced, the greatest share in the economy of many countries belongs to the Government. In order to fulfill social needs of the individuals, the Government uses certain resources in the economy.

In order to determine whether these resources that are reflected in the economy in different ways are at the desired level, the Government examines the economic outcomes of its own activities, within an account system. This account system in which the outcomes of the economic activities are examined, is generally defined as government accounting. Today, the concept of government accounting has been replaced by the concept of public sector accounting. The object of the public sector accounting is to ensure the formulation of a chart of accounts that would enable the public enterprises and establishments included within the scope of general administration to compare their chart of accounts with the joint accounting and reporting standards and to develop a chart of accounts that is open to changes. For this purpose, the data that are derived should be produced in a more accurate, more updated and more reliable manner. Therefore, in order to detect the errors and tricks found in the account management and in the accounting records, a well organized accounting system, an independent audit and an accurate internal control system is needed.

In our study, the effectiveness of the public sector accounting audit was examined in a three dimensional model, namely audit review, accessibility to information and accounting information system; and the effects of auditing on the accounting employees were examined as a three dimensional model, namely, ethics, development of sense of mission, and the independence of the auditor. We have performed an investigation throughout the province of Uşak, through the application of a survey regarding the measurement of the effects of the public sector accounting audit activity on the employees recruited in the accounting division. The findings that we have achieved in our research could be listed as follows:

- A positive relation was determined between the public sector accounting audit and the concept of ethics in the accounting employees. In other words the ethics factor among the employees of the public sector accounting system auditing could be accepted as a developing component. Within this framework, the administrators and the legislators should lay a emphasis on audit activity in order to develop the concept of ethics.
- A positive relationship was noted between accessibility to information and ethics in the public sector accounting employees. In light of this finding, it could be asserted that in the audits of the public sector accounting, accessibility to information is considered as an effective factor from the standpoint of ethics, and that accessibility to information is a developing factor of ethics among the employees of the public sector.
- In public sector accounting audit, a positive relationship was noted between accessibility to information and the independence of the auditors employed in public sector accounting divisions. Hence, it can be asserted that one of the most important factors that affect the independence of the auditors in the public sector accounting divisions is accessibility to information, and that accessibility to information is an important factor in ensuring the independence of an auditor.
- A positive relationship was noted between the independence of the auditors employed in public sector accounting divisions and the intelligibility of the public sector accounting information system. Accordingly, the intelligibility of the accounting information system is important from the standpoint of independence of the auditors employed in public sector accounting divisions, and the intelligibility of the system, effects the independence of auditing in the accounting division.
- A positive relationship was noted between the public sector accounting audit and the development of the sense of mission among the public sector accounting employees. According to this finding, accounting audit is an important factor in the development of sense of mission and accounting auditing should be performed at an adequate level for the development of sense of mission.
- A positive relationship was noted between accessibility to information in public sector accounting and the development of sense of mission among the public sector accounting employees. According to this finding, accessibility to information is an important factor in the development of sense of mission and accordingly, the accessibility to information among the accounting employees provides a positive effect in the development of their sense of mission.

During the ensuring of ethics, development of sense of mission, and the ensuring of independence among the accounting employees in public sector, the factors of accessibility to information, intelligibility of the accounting information system and auditing take the lead. The administrations in the public sector may encourage the awareness of the accounting employees in such matters, through providing courses and training programs in such matters to the employees of the accounting divisions.

Through this way, the concepts of ethics and sense of mission of the employees could be developed, the independence of the auditors could be ensured, and the effectiveness of auditing in the accounting divisions of the public sector could be improved.

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Appendix*Attachment 1: The Factor Loads Relating o Public Sector Accounting Auditing Scale*

Articles	Audit	Accessibility to Information	Intelligibility of the Information System
11	0,869		
5	0,864		
6	0,815		
8	0,740		
4	0,658		
7	0,555		
3	0,515		
10	0,499		
41		0,749	
32		0,736	
26		0,711	
24		0,704	
42		0,661	
30		0,629	
31		0,609	
33		0,527	
29		0,435	
28			0,809
27			0,696
18			0,592

Attachment 2:Factor Loads Relating to the Scale of Effects of Auditing on the Accounting Employees

Articles	Ethics	Independence of the Auditor	Development of Sense of Mission
12	0,760		
14	0,752		
15	0,736		
22	0,734		
13	0,708		
39	0,687		
35	0,631		
1	0,622		
16	0,540		
2	0,509		
20		0,900	
19		0,860	
21		0,812	
23		0,733	
17		0,660	
9		0,572	
40		0,560	
34		0,470	
36			0,809
37			0,754
43			0,640
25			0,499
38			0,450