



AN OVERVIEW OF THESIS STUDIES IN ACCOUNTING ETHICS

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ABSTRACT

Purpose- In order to protect the place and reliability of the accounting profession in the society and the reputation of the profession, accountants should be knowledgeable about professional ethics in addition to their technical knowledge and skills, and they should comply with ethical rules and behave ethically. For this reason, it is important to determine the extent to which future accounting profession candidates include this issue in their postgraduate thesis studies in order to draw attention to the issue. The aim of this study is to examine the general situation of thesis studies written in the field of accounting ethics in Turkey in terms of different variables and to reveal their contribution to the literature.

Methodology- Content analysis method, which is one of the qualitative analysis techniques, was used as a method in the study. The population of the study consists of master's and doctoral theses completed in the field of accounting ethics registered in the database of the Council of Higher Education Thesis Documentation Centre (YÖKTEZ). Seventeen theses written between 2006 and 2023 in the field of accounting ethics were analysed in terms of different variables.

Findings- According to the findings obtained from the study, it was concluded that the first thesis in the field of accounting ethics was written in 2006, the majority of the theses written were at the master's level, and the most thesis on the subject was completed in 2021. It was observed that most theses on accounting ethics were completed at Muğla Sıtkı Koçman University and Sakarya University, and the majority of thesis advisors had the title of Dr. Faculty Member. It was observed that the survey method, one of the quantitative research methods, was mostly preferred as a method in the studies. In 15 different universities, it was seen that the subject of accounting ethics was included in postgraduate education. It is seen that the keywords preferred in the theses are concentrated on the concepts of ethics, accounting ethics, professional ethics, accounting, behavioural accounting and earnings management.

Conclusion- The fact that the majority of the theses written are master's theses shows that more doctoral theses are needed to expand the field. In addition, considering the number of universities in Turkey and the number of universities providing postgraduate education in the field of accounting, it will be seen that the number of theses on this subject is quite limited

Keywords: Accounting, ethics, accounting ethics, graduate thesis, analysis

JEL Codes: M40, M41, M49

1. INTRODUCTION

While the concept of ethics is stated as the behaviours that individuals have to comply with and the way of complying with the rules of the environmental structure, it is a set of expectations that frames the right or wrong behaviours of individuals (Fisher, 2004). Members of the accounting profession are required to fulfil their professional activities within the framework of social responsibility, primarily by considering the public interest, independently, honestly and impartially, with sufficient expertise and professional sensitivity. It is expected that future accounting profession members will also act to this extent. The accounting profession is in a position to ensure that ethics becomes one of the most important issues (Baud et al. 2021).

Ethics education has a great share in shaping the behaviours and attitudes of individuals in line with ethical principles. One of the areas where individuals should receive ethics education is undoubtedly the field of accounting. The inherently favourable situation of accounting against error and fraud can only be prevented by the behaviours and attitudes of future professional candidates shaped as a result of ethical education.

This study on postgraduate theses on accounting ethics consists of two main sections. In the first part, the studies of academicians who conducted similar research on the subject are included. In the second part, numerical data of the theses written on accounting ethics are presented according to year, university, graduate education level, supervisor title, gender, author gender and keywords. In the evaluation made by using bibliometric analysis technique, the findings of the study were evaluated.

2. LITERATURE REVIEW

Daştan (2009) In this study on the importance of ethics in accounting education, an analysis was carried out by examining the curricula of universities in Turkey. As a result of this analysis, it was concluded that the importance given to ethics in accounting education is low.

Yeşil and Akyüz (2018) analysed a total of 320 theses in their study on doctoral theses in the field of accounting. It was stated that the most preferred topic was standards, and ethics was among the top 10 most studied topics.

Güleç and Öztürk (2019) made a comparison between the theses written in the field of accounting in Turkey and the journals scanned in international field indexes, and concluded that while accounting standards and tax legislation are mostly studied in Turkey, corporate governance is at the forefront in the world.

Koç and Yüncü (2020) examined the theses written in the field of accounting in the period covering the years 2004 and 2018, and it was stated that the most theses were written in the field of financial accounting.

Atar and Şener (2021) conducted an analysis on postgraduate theses written in this field based on the keywords ethics and morality. It was observed that the sample types of the studies on this subject included accounting professionals after public and private sector employees. It is thought that this preference is due to the necessity of the accounting profession to take place within the framework of ethical rules.

Altunay (2021) In this study on postgraduate thesis studies written in the field of forensic accounting, it was stated that forensic accounting awareness was the most studied topic in theses, and that the rate of addressing forensic accounting was not sufficient in the study covering the theses covering the years 2004 and 2020.

Koç and Karabınar (2021) In the study in which international scientific studies in the field of accounting education were analysed, it was seen that the studies on ethics in accounting education were the most cited studies.

Baran and Başkan (2021), in their study on the reasons for unethical behaviour of accounting professionals, within the framework of the information obtained from a total of 59 scientific publications, including 26 national articles, 24 international articles and 9 national postgraduate theses, it was determined that the most important factor leading accounting professionals to exhibit unethical behaviour is customer-management pressure.

Karyağdı and Gökoğlan (2023) examined the studies on accounting professional ethics. It was stated that there was a decrease in the studies on accounting professional ethics and an increase in ethical studies on accounting education.

Gül (2023) in his study on postgraduate thesis studies in the field of accounting education, it was seen that the word ethics was among the top three keywords in the most used keywords in the theses written in the field of accounting education and that ethics was frequently studied in the field of accounting education.

3. DATA AND METHODOLOGY

Bibliometric analysis method, which is one of the quantitative research methods, was used in the study. Bibliometric refers to the field that investigates publication groups by applying quantitative analysis methods (Zupic and Cater, 2015,). The theses on the official website of YÖK National Thesis Centre were identified according to the phrase accounting ethics as the word to be searched. A total of 17 different theses written in this field were analysed within the scope of the study.

Table 1: Table: 1 Frequency of Theses in Universities by Type

University	Master's	Doctorate	Total	Percentage
Muğla Sıtkı Koçman University	1	1	2	%11,6
Sakarya University	2	-	2	%11,6
Akdeniz University	-	1	1	%5,9
İstanbul Aydın University	1	-	1	%5,9
Bilecik Şeydebalı University	1	-	1	%5,9
Kastamonu University	1	-	1	%5,9
Fırat University	1	-	1	%5,9
Mehmet Akif Ersoy University	1	-	1	%5,9
Gaziosmanpaşa University	1	-	1	%5,9
Çanakkale 18 Mart University	1	-	1	%5,9
Süleyman Demirel University	1	-	1	%5,9
Selçuk University	1	-	1	%5,9
Kocaeli University	1	-	1	%5,9
Gazi University	1	-	1	%5,9
Trakya University	1	-	1	%5,9
Total	15	2	17	%100

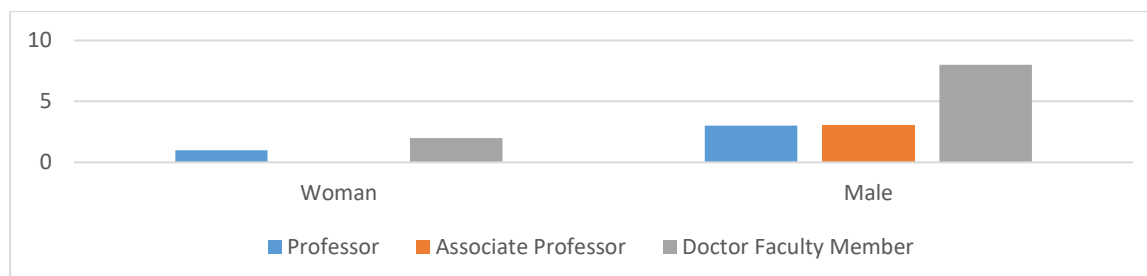
It is seen that Muğla Sıtkı Koçman University and Sakarya University have the highest number of theses on accounting ethics. It is seen that the subject is mostly preferred as a master's thesis. Accounting ethics has been studied by 15 different universities in Turkey. However, considering the generality of the universities, it is seen that this number is very low.

Table 2: Number and Distribution of Theses by Year

Years	Master's	Doctorate	Total	%
2006	1	0	1	%5,9
2007	2	0	2	%11,6
2008	1	0	1	%5,9
2009	0	0	0	%0
2010	1	1	2	%11,6
2011	0	0	0	%0
2012	0	0	0	%0
2013	1	0	1	%5,9
2014	1	0	1	%5,9
2015	1	0	1	%5,9
2016	1	0	1	%5,9
2017	1	0	1	%5,9
2018	1	0	1	%5,9
2019	0	0	0	%0
2020	1	0	1	%5,9
2021	3	0	3	%17,8
2022	0	0	0	%0
2023	0	1	1	%5,9
Toplam	15	2	17	%100

The table above shows the distribution of theses on accounting ethics between 2006 and 2022 according to years. In the study, which includes a total of 17 theses, it is seen that the majority of the theses are master's theses. The number of theses written at the doctoral level is quite insufficient. It is seen that the studies on accounting ethics were mostly written in 2021. In the years before 2006, 2009, 2011, 2012, 2019 and 2022, it is seen that there were no thesis studies on this subject.

Figure 1: Distribution of Theses according to Title of Supervisor and Gender of Supervisor

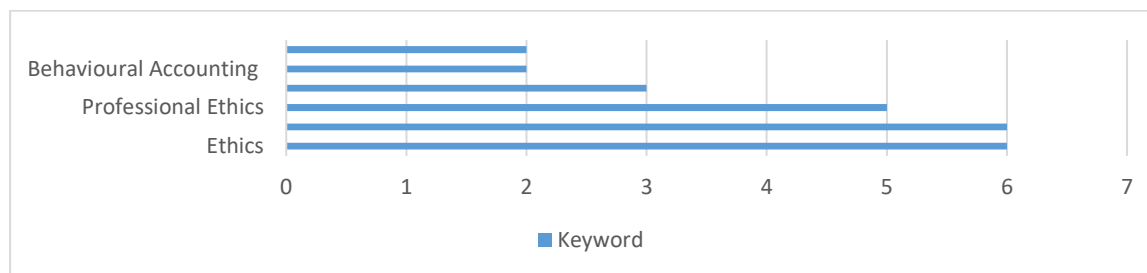


It is seen that 10 of the 17 theses written in the field of accounting ethics between 2006-2023 were supervised by professors with the title of Dr. Faculty member. It is seen that 14 of the 17 academic members who advised the theses written in the field of accounting ethics were male academicians.

Table 3: Distribution of Theses According to the Method Used

Thesis Type	Master's	Doctorate	Total	%
Quantitative/Survey	13	1	14	%82,5
Qualitative/Content Analysis	1	1	2	%11,6
Qualitative/Interview	1	0	1	%5,9
Total	15	17	17	%100

It is seen that the most preferred method in the theses written in the field of accounting ethics between 2006-2023 is the quantitative research method and the survey method is the most preferred among quantitative research methods.

Figure 2: Keywords Used

The keywords used in the theses written in the field of accounting ethics are ranked according to the frequency of repetition at least once. Accordingly, it is seen that the most frequently used keywords are ethics and accounting ethics.

Table 4: Distribution of Theses According to Number of Pages

Graduate Thesis	(0-100)	101-200	201-300	Total
Master's	3	11	1	15
Doctorate	0	2	0	2
Total	3	13	1	17
%	%17,8	%76,3	%5,9	%100

It is seen that master's and doctoral theses written in the field of accounting ethics are generally in the range of 101-200 pages.

Table 5: Distribution of Theses According to Author Gender

Author Gender	Master's	Doctotare	Total	%
Woman	8	2	10	%59
Male	7	0	7	%41
Total	15	2	17	%100

It is seen that 59% of the theses written in the field of accounting ethics are written by female researchers and 41% are written by male researchers. It is seen that the subject of accounting ethics is more preferred by female researchers in both master's and doctoral theses.

Table 6: Distribution of Theses according to the Institution to which they are affiliated

Institute/Department	Total	%
Institute of Social Sciences / Department of Business Administration	10	%59
Institute of Social Sciences / Department of Accounting and Financial Management	1	%5,9
Institute of Graduate Studies / Department of Business Administration	1	%5,9
Graduate School of Business Administration/Division of Accounting and Finance	2	%11,6
Institute of Social Sciences / Department of Accounting and Finance	2	%11,6
Institute of Social Sciences / Department of Finance	1	%5,9
Total	17	%100

It is seen that the theses written in the field of accounting ethics belong to 3 different institutes and are prepared within 6 different disciplines. It is seen that 59% of the theses in the field of accounting ethics belong to the institute of social sciences.

5. CONCLUSION

In this study, in which the theses written in the field of accounting ethics for the years 2006-2023 were examined by bibliometric analysis technique, the following results were obtained.

The total number of studies in the field of accounting ethics for 18 years was found to be 17. When these studies are proportioned to the year, there are 0.94 theses per year. It is seen that the ratio of this number to years is very low. In the evaluation made according to the years, it was seen that the subject of ethics in accounting was preferred as a thesis topic after 2006 and reached the highest point in 2021, and in some years there were no thesis studies on this subject. Alkan (2014) stated in his study that professional ethics in accounting attracts the attention of researchers. It has been observed that 88.2% of the majority of postgraduate theses are master's theses, while doctoral theses are very little studied on this subject.(Erdoğan (2021) expressed a similar result in his study.

When the universities conducting thesis studies in the field of accounting ethics are analysed, it is seen that Muğla Sıtkı Koçman and Sakarya Universities are the universities with the highest number of studies on this subject. It was observed that theses on accounting ethics were studied by 15 universities. However, considering the number of universities in our country and the number of faculty members in the accounting disciplines of these universities, it is concluded that the number of theses on ethics in accounting is quite low.

This study, which reflects the current view of graduate theses on accounting ethics, is important in terms of drawing attention to this issue and aiming to direct accounting academics to graduate studies on accounting ethics. Considering the fact that ethics is the main focal point of the accounting profession, it will undoubtedly contribute to the field of accounting for both future accounting professional candidates and future accounting academician candidates to focus on the ethical framework of accounting. In addition to studying ethics as a thesis topic in postgraduate education, it would be beneficial to include ethics as a course in both undergraduate and postgraduate fields.

Although bibliometric research in the field of accounting has increased in recent years, it is important for the field of accounting in terms of realising quantitative data related to the subject with different methods and factors. It is thought that studies in this field should increase and be included in the literature.

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