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**OPINIONS OF ACCOUNTING AND TAXATION
APPLICATIONS PROGRAM STUDENTS ON
ACCOUNTING AUDITING ACTIVITIES**

[MUHASEBE VE VERGİ UYGULAMALARI PROGRAMI ÖĞRENCİLERİNİN
MUHASEBE DENETİM FAALİYETLERİNE BAKIŞ AÇILARI]

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ABSTRACT

This study is designed to evaluate the Accounting and Taxation Program against students' accounting audit activities. In this context, a questionnaire about accounting audit was applied in order to determine the opinions of the students. Moreover, gender information of the students who participated in the survey were also collected. Findings from the questionnaires were analyzed with SPSS v 24.0 package program. At the end of the study, the preliminary judgements about the activities of the auditing of the students who participated in the survey were determined and the precautions to be taken against these prejudices and the trainings to be given were emphasized so that the auditing activities could gain the merit which the accounting professionals deserve. In addition, the changes in responses to questions by age and gender were analyzed comparatively.

KEY WORDS: *Accounting Audit, Internal Audit, Independent External Audit, Gaziantep*

ÖZET

Bu çalışma Muhasebe ve Vergi Uygulamaları Programı öğrencilerinin muhasebe denetim faaliyetlerine (İç Denetim ve Bağımsız Dış Denetim) karşı bakış açılarını değerlendirmek amacıyla hazırlanmıştır. Bu kapsamda öğrencilerin görüşlerini saptayabilmek amacıyla muhasebe denetimiyle ilgili sorular içeren anket formu uygulanmıştır, aynı zamanda ankete katılan öğrencilerin cinsiyet bilgileri de toplanmıştır. Yapılan anketlerden elde edilen bulgular SPSS v 24.0 paket programı ile analiz edilmiştir. Çalışma sonunda ankete katılan öğrencilerin muhasebe denetimi faaliyetleri üzerine ön yargıları saptanmış, denetim faaliyetlerinin muhasebe meslek mensupları arasında hak ettiği önemi kazanması için bu ön yargılara karşı alınması gereken önlemler ve verilmesi gereken eğitimler üzerinde durulmuştur. Ayrıca cinsiyete göre sorulara verilen cevaplardaki değişimler karşılaştırmalı olarak analiz edilmiştir.

Anahtar Kelimeler: Muhasebe Denetimi, İç Denetim, Bağımsız Dış Denetim, Gaziantep

1. INTRODUCTION

The origin of the concept of Auditing is based on the verb "Audire", which means "hearing or listening" in Latin. This means that the selected experts in societies based on ancient histories are trying to find the truth by listening to the work of the officials. Although the audit is based on the old periods as a practice, it has completed its development in the sense of today after the Industrial Revolution. The rapid development which started with the industrial revolution, has passed through four stages to the present day. First of all, there were developments that could be considered significant in the operational structures until the 1900s before and after the Industrial Revolution. As a result of the economic developments, enterprises increasingly became institutionalized and their management began to take over the professional managers. During this period, auditors intensified their work in the document review. All of these audit works are called "Document audit approach". Secondly, some developments in the 1900-1930 period led auditors to audit the financial statements of enterprises as a whole. The approach of this period is called "financial statement audit approach". Third, after 1930, the development continued to accelerate and the establishment of advanced internal control structures in the structure of enterprises began to direct and shape the work of the auditor. This approach is called "Systems based Audit Approach". Finally, with the aid of computers, computer programs such as various statistical and mathematical methods with the use of analytical examination procedures have taken an important place in auditing studies and auditing studies have expanded the scope of the audit, and auditors serve businesses in non-accounting management. These studies are called management control. (Bozkurt, 2006:17).

Audit is a process that allows detailed examination and evaluation of records in order to provide an opinion on the reliability of records and to provide information about the financial status and operational results of the entity (Woolf, 1990: 1).

The audit is a defence mechanism in essence, but it is based on the possibility that there is a risk that gives rise to the need for audit, in other words, against a predefined set of norms. (Çaldağ, 2007: 37). Audit is a systematic process that involves objective acquisition and evaluation of evidence related to claims (Hayes et al., 2004) to determine the degree of compliance between the economic actions and events and between the criteria set out in the financial statements and to forward the results to the relevant users (Hayes et al., 2004)..(2005: 11). Audit activity should be carried out by independent persons with professional knowledge and experience and by institutions that have the authority to operate in the field of independent audit (Arens et al., 2006: 4).

The compensation for auditing in the legal

field is "to examine whether the state departments and organizations and companies established on the basis of special legal provisions are working in accordance with the provisions of law, regulation and statutes from the point of public interest (Ramemoorti, 2003; 28).

If desired, it is possible to diversify some definitions of the audit concept. For example, the definition of "Committee on basic Auditing Concepts" within the "American Accounting Association" is as follows: (Web 1. Audit is a systematic process for impartiality of evidence related to statements about economic activities and events and for the transmission of results to related parties by evaluating them within the framework of determined criteria. The important points in this definition are;

- ✓ Audit is a systematic process. This process is based on purposeful, logical and disciplined decision-making. There is no randomness, no plan and no purposefulness here.
- ✓ This process involves the provision and evaluation of evidence. The evidence includes all the effects that constitute the final stage profits of the audit element in relation to the statements on economic activity and events.

The financial statements presented to the public administration at the beginning of the audit are the first evidence of economic activity and events. The objective of the provision and evaluation of evidence is to determine compliance with the specified criteria and to convey the results to the interested parties. (Akbulut, 2013: 383). The audit committee shall review and discuss with management and the independent auditor, the independent auditor, and the independent auditor any material issues that may arise in connection with the company's operations. (Toroslu, 2016: 41). Traditionally, the audit is performed as an audit of financial statements in order to achieve a particular opinion. (Gücenme, 2004: 29).) Various criteria are used by auditors during auditing. These criteria for independent auditors, government officials and audit personnel are usually "accepted accounting principles" and Related Country matters. (Robertson, Louwers ao.1999: 4-5). If the audit is not carried out properly, the wrong opinion will lead to the loss of both money and reputation of the independent audit company. (Millichamp, 2008: 222).

2. INTERNAL AUDIT

Professional skepticism includes characteristics of rationality, regulation, supervision, various incentives and motivators, complex business activities, evidence collection and evaluation, professional judgment, regulations and similar issues that require professional attention and care in a professional environment. (Glover and Prawitt, 2013, s. 2). Some risks have emerged along with

globalization. Businesses have to minimize these risks. This situation necessitated an audit approach in order to prevent or reduce the risks that may arise, as well as the external audit that covers the audits in the financial statements held. In contrast to the organization's activities, external audit focused on financial statements is not expected to protect the business from risks that may arise. In this respect, the establishment of an internal audit unit or units that operate systematically and within the scope of standards has become a necessity. (Aslan, 2010: 65).

Internal audit is an independent and impartial assurance and consulting practice in order to improve the activities of an institution and increase their values. The purpose of the internal audit is to help the company achieve its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance phases of the company. (Internal Audit Institute of Turkey, 2008: 7).

Internal audit is an independent evaluation process established within the company in order to examine and evaluate the practices of the company in order to provide service to the company. (Özeren, 2000: 1). A systematic way of planning an audit, evaluating and reviewing the collected data, reporting and monitoring the information obtained as a result of the audit to the management level is followed in the internal audit. (Ulutaş, 2007: 30). The scope of internal audit includes a wide range of assessment network for the company's accounting, legal and performance criteria. (Önder, 2008: 18).

In addition to an independent assessment within the organization, internal audit helps the management to measure the effectiveness of the internal control system. When providing this service, the internal audit should do the following. (Yörüker, 2004: 9);

- ✓ It creates an audit program by analyzing the internal control system.
- ✓ It evaluates the controls by determining the cost to achieve the specified targets in a way that is the lowest and most efficient way.
- ✓ It reports the findings and results as a result of the findings and makes recommendations when necessary.
- ✓ Reports an opinion on the reliability of checks on systems that contain the review.
- ✓ It gives assurance by evaluating the entire internal control system within the organization.

In particular, the internal audit process carried out by experts or persons in the field of the company's activities are reviewed and the documents are checked. This process will reduce the possibility of error and cheating out of the business. In addition, internal audit plays a key role in identifying areas

that need to be developed during the risk profiles and risk management phases of companies. (Paul et al., 2002: 25).

3. INDEPENDENT EXTERNAL AUDIT

As a result of the scientific and technological revolution, the increase in the volume of trade and industrial production forced enterprises to operate under harsh competition conditions. It is very important to take the necessary measures to increase the efficiency of resources in enterprises, to ensure the sustainability of activities and to minimize the risk level by defining the risks. This increased the importance of independent audit activity as a requirement of democracy and rule of law principles. (Çelebi et al, 2015: 80). The correctness of the value movements to be entered in the company or the company as a result of the financial and commercial activities and the correctness of the transfer of these data to the records kept by the accounting, the status of whether the profit or loss is accounted correctly or not, the financial statements are and to ensure the control of the not-reflecting nature of the forward-looking structure is called independent external audit. (Demirkan, 1998: 12).

Another definition is a systematic process that collects data and evaluates these data in an unbiased manner to investigate the compliance with the pre-determined criteria and to report the results to the relevant persons. (Ünal, 2007: 2). According to this definition, the following issues arise regarding the audit;

- ✓ Independent external audit activity is a systematic process.
- ✓ The process includes the acquisition of the data and the stages of valuation,
- ✓ The results of the independent external audit activities are communicated to the user and related persons.

4. THE IMPORTANCE OF RESEARCH

The Accounting and Tax Practices Program has an important share in the training of accountants and intermediate staff to be employed in these accountants. In addition, the internal audit and independent external audit practices, reduction of gimmicks or errors, the protection of corporate or company assets, the determination of company practices of company applications by company personnel, and the determination of the success of existing and future targets, the deficiencies that may occur in reaching the control and prevention of the company management is a fact that is considered to be a great help. From this point of view, it is of vital importance to observe the effectiveness of the courses given in the internal audit and independent external audit activities of the students in higher education institutions educating professional accountants, and to review and re-establish the curricula of the audit related courses if necessary.

In this context, determining the attitudes of the personnel who will work in the accounting and finance units, where the audit activities are actively

realized, to the audit activities is very important for the efficient implementation of the audit practices. Detecting negative thoughts will be important in eliminating these negative thoughts in the future.

In this study, it is aimed to determine the perspectives of the Accounting and Tax Practices Program students, who train accounting professions, to audit activities. Thus, the aim of the notion of the education given in the university dovetail and the measures to be taken in this regard are emphasized.

5. RESEARCH METHOD AND FORMATION OF QUESTIONNAIRE

A survey was conducted in order to determine the attitudes of students studying in the Accounting and Tax Practices Program in the Accounting and Tax Department of Gaziantep University to the internal audit and independent external audit activities. Before the survey, students were informed about internal audit and independent external audit. Then, a questionnaire including the following questions was applied to the students.

- ✓ Your gender?
- ✓ Would you like to have an internal audit unit in your company?
- ✓ Do you think a company should routinely undergo an independent external audit?
- ✓ Does the presence of internal audit make external audit unnecessary?
- ✓ Do you think internal audit will yield effective results?
- ✓ When you compare the effectiveness of external audit and internal audit, you may feel closer to which of the following considerations.
- ✓ How does internal audit have an impact on you?
- ✓ How does the independent external audit have an impact on you?
- ✓ What kind of attitude do you take if you are suddenly decided to conduct external audit in a company that has not been subjected to external audit for a long time?
- ✓ What kind of attitude do you take if the company suddenly decided to conduct an external audit and that company has not been subjected to external audit and has an internal audit unit?
- ✓ What do you think if you've seen an erroneous process during internal audit?
- ✓ What do you think if an error you've made is not recognized by internal audit, but is recognized by independent external audit?
- ✓ Do you think that the internal audit unit will misuse your company and prepare biased reports over time?
- ✓ Do you think that the independent external audit will mislead and prepare biased reports?
- ✓ Do you worry that with the independent external audit, the private information of the

companies can go out of the company?

The main reasons for choosing these questions are as follows;

- ✓ What students understand from internal audit and independent external audit,
- ✓ Opinions about the need for internal audit and independent external audit,
- ✓ Attitudes towards the situations that may arise as a result of internal audit and independent external audit,
- ✓ Opinions on the effectiveness of internal audit and the supervision of independent external audit.

6. FINDINGS

A total of 153 students participated in the survey study in the Vocational Schools of Gaziantep University. 62.74% of the students were male and 37.25% were female.

The response of the students to the question "Would you like to have an internal audit unit in your company?" are as follows; 73.85% 'yes, I would like to, and the existence of such a unit minimizes errors and tricks', 14.37% 'I would like to partially, and I think that only important processes should be audited', 9.15% 'no, I find such a unit unnecessary', 2.61% 'none'.

The response of the students to the question "Do you think a company should routinely undergo independent external audit?" are as follows; 79.08% 'Yes, I find it useful to have such an audit annually', 14.37% 'These audit activities should be done in case the managers suspect the accuracy of the accounts', 2.61% 'no, I find this control unnecessary' and 3.92% 'None'.

The response of the students to the question "Does the existence of the internal audit make external audit unnecessary?" are as follows; '80.39% 'absolutely no both types of control should be applied', 12.41% 'It is not necessary to perform two different audits only one should be applied' and 7.81% 'None'.

The response of the students to the question "Do you think internal audit will provide effective results?" are as follows; 22.87% 'Internal audit will reduce errors and irregularities as it creates an audit perception on employees, even if It is not active in detecting errors and irregularities', 30.71% 'I think that the internal audit mechanism will be both effective in detecting errors and fraud and positive in the perception of auditing on employees', 22.87% 'I think that internal audit will be effective after a certain period of time because it is seen as routine paperwork' and 4.57% 'None'.

The response of the students to the question "When the effectiveness of external audit is compared with the effectiveness of internal audit, which of the following thoughts do you feel closer to?" are as follows; 43.79% 'I think that internal audit will be more effective than external audit', 43.13% 'I think that the external audit will be more effective than internal audit' and 13.07% 'None'.

The response of the students to the question “What effect does the internal audit have on you?” are as follows; 54.24% ‘Knowing that constantly I will be subject to an internal audit, as my missteps will also be followed, will cause me to do my work more carefully’, 20.26% ‘Knowing that constantly I will be subjected to an internal audit damage my sense of belonging to the workplace and adversely affects my performance’, % 8.49% ‘Knowing that constantly I will be subjected to an internal audit, as I know that my faults will be able to correct, will cause me to do my work more easily and without control’, % 6.53% ‘None’, 6.53% ‘the internal audit has no effect on my work performance’ and 3.92% ‘even the internal audit does not affect my work performance, it increases the pressure and stress on me’.

The response of the students to the question “How does independent external audit have an impact on you? are as follows; % 41.83 ‘I will pay more attention to not making mistakes because it will be passed through a more serious examination than an internal audit’, 22.22% ‘The audit made by The external control, increases the pressure on me more than the internal audit and negatively affects the performance of my work’, 15.03% ‘In this audit, I think that there will be positive results from my point of view because the personnel who do their job without error and the personnel who do it wrong will be distinguished’, 8.49% ‘None’, 7.84 % ‘I think that the report they will present will not fully reflect the truth because the company that makes an external audit does not understand the company's compliance in a short period of time’ and 4.57% ‘The independent external audit work performance and my work diligent to do not affect’

The response of the students to the question “What kind of attitude would you take if you suddenly decided to have an external audit in a company that has not been subject to external audit for a long time?” are as follows; 37.90% ‘I think things do not go well in the company and I'm concerned with this situation’, 20.26% ‘I think this is a normal operation’, 12.41% ‘It could make me think that the company's employers don't trust their employees’, 15.03% ‘I think the performance of the company employees are not satisfied’, 8.49 % ‘If the company is a multi-partner company, I think the trust of the partners to each other is lost’ and 5.88% ‘None’.

The response of the students to the question “What kind of attitude do you take if the company suddenly decided to conduct an external audit and

that company has not been subjected to external audit and has an internal audit unit?” are as follows; 28.75% ‘I think that the Internal Audit Unit is not working effectively in the company’, 20.26% ‘I think that the success of internal audit is tested’, 15.03% ‘I think the company owner or its partners doubt the impartiality of internal audit’, 18.95% ‘I think it is a normal operation’, 13.72% ‘The company's employers think that the internal audit is not trusted’ and 3.26% ‘None’.

The response of the students to the question “What do you think if it turns out that you performed a wrong operation during internal audit?” are as follows; 73.2% ‘I try to be more careful because of this error’, 15.03% ‘I think I have lost respect in the eyes of my employers because of faulty operation’, 5.88% ‘I think it is normal to make mistakes and do not take an additional precautions’, 4.57% ‘None’ and 1.3% ‘All’

The response of the students to the question “What do you think if an error is detected by an independent external audit and not noticed by an internal audit?” are as follows; 45.75% ‘I question the reliability of the internal audit mechanism’, 19.6% ‘The internal audit unit could make mistakes, and I see it is normal’, 16.6% ‘my mistake being noticed by the external audit more affects me’, 8.49% of the error in the Internal Audit Unit’, 6.53% none’, and 0% of the error is normal and I do not take any further

The response of the students to the question “Do you think that the Internal Audit Unit will misuse its duties and prepare bilateral reports in time?” are as follows; 71.24% ‘Yes, this makes me worried’, 28.75% ‘No, I'm not worried’.

The response of the students to the question “Do you think that the independent external audit will abuse its mandate and prepare biased reports?” are as follows; 67.32% ‘Yes, because they cannot fully assess the status of the employees’, and 32.67% “No, this is not possible because it is an external audit’.

As a result of the survey, t test was applied to the gender-based findings and the relationship between the other questions was determined. There was a significant difference between the gender and the questions in the test results, and this was shown in Table 1.

Table 1: Results of Some Questions Addressed To Participants Regarding Whether Gender Has An Impact

Questions	Levene Test		t-test for Equality of Means		
	F	Sig.	T	Sig(2-tailed)	Mean Difference
Would you like to have an internal audit unit in your company?	2.693	.103	.896	.372	.115
Do you think a company should routinely undergo independent external audit?	.135	.713	-.028	.978	-.003
Does the presence of the Internal Audit make external audit	9.782	.002	-1.354	.178	-.1321
Do you think the internal audit will have effective results?	.056	0.813	-2.943	.004	-.400
When the effectiveness of internal audit is compared with the effectiveness of internal audit, which of the following thoughts do you feel closer to?	1.326	.251	-1.249	.214	-.144
What effect does the internal audit have on you?	.771	.381	-.826	.410	-.186
How does independent external audit have an impact on you?	.111	.739	.125	.900	.032
What kind of attitude do you take if the company suddenly decided to conduct an external audit and that company has not been subjected to external audit and has an internal audit unit?	.952	.331	-1.949	.053	-.569
The internal audit function of the company is not subject to external audit for a long time and the Internal Audit Unit is suddenly taken into the decision to have external audit, how do you take the attitude?	.297	.587	-1.851	.066	-.492
What do you think would happen if you performed a wrong operation during internal audit?	.039	.843	-.176	.860	-.030
What do you think if an error you've made is not recognized by internal audit, but is recognized by independent external audit?	11.269	.001	-3.049	.003	-.754
Do you think that the internal audit unit will misuse your company and prepare biased reports over time?	6.193	.014	-1.332	.185	-.101
Do you think that the independent external audit will mislead and prepare biased reports?	1.558	.214	-1.786	.076	-.148
Do you worry that with the independent external audit, the private	.203	.653	.222	.824	.018

As shown in Table 1, two of the fourteen questions addressed to the students according to T test results were changed depending on the gender. 'Do you think the internal audit will yield effective results? The significance level of the question (sig (2-tailed)) was 0.004; $p \leq 0.05$, and it was observed that women had a more positive contribution to this question than men. In addition, 'What do you think if an error is detected by an independent external audit and not noticed by an internal audit?' the significance level of the question is (sig (2-tailed)) 0.003; $p \leq 0.05$ are designated as, and these differences in more men and women to make a positive contribution on this question.

If you consider other questions, 'Do you wish to have an internal audit unit in the company that you will work with as a result of T test analysis?'

(Sig (2-tailed) 0.372; $p \geq 0.05$), 'Do you think a company should routinely undergo independent external audit?' (Sig (2-tailed) 0.978; $p \geq 0.05$), 'the effectiveness of external audit, internal control, compared with one of the following ideas do you feel closer to yourself?' (Sig (2-tailed) 0.214; $p \geq 0.05$), "What effect does internal audit have on you?" (Sig (2-tailed) 0.410; $p \geq 0.05$), 'What effect does independent external audit have on you?' (Sig (2-tailed) 0.900; $p \geq 0.05$), 'in a company that has not been subject to external audit for a long time, how would you react suddenly to the decision to have external audit?' (Sig (2-tailed) 0.053; $p \geq 0.05$), 'What kind of attitude do you take if the company suddenly decided to conduct an external audit and that company has not been subjected to external audit and has an internal audit unit?' (Sig (2-tailed) 0.066; $p \geq 0.05$), "What would

you think would happen if you performed an incorrect operation during internal audit?’ (Sig (2-tailed) 0.860; $p \geq 0.05$), (sig (2-tailed) 0.066; $p \geq 0.05$), ‘Do you think that the Internal Audit Unit will abuse its duty in companies over time and prepare bilateral reports?’ (Sig (2-tailed) 0.185; $p \geq 0.05$), “ does the presence of Internal Audit make external audit unnecessary?’ (Sig (2-tailed) 0.178; $p \geq 0.05$), ‘ Do you worry that with the independent external audit, the private information of the companies can go out of the company?’ (Sig (2-tailed) 0.824; $p \geq 0.05$) there was no significant correlation between the questions.

7. CONCLUSION

In this study, the perspectives of the Accounting and Tax Administration Program students who have an important role in meeting the need for intermediate personnel in accounting field have been determined.

With this study, the thoughts that the internal audit and independent external audit activities on Accounting and Taxation Program students, who are likely to work in the field of accounting in the future, were revealed. In addition, it is thought that it will be the source of the studies to be done more specifically.

As a result, the students who study in the Accounting and Tax Practices Program of the Vocational Colleges have completed the courses in the curriculum about internal audit and external audit activities, but they do not have enough knowledge about these auditing activities and the contributions of these audit activities to the enterprises. Again, students' perception of the audit activities that occur as a result of an error is quite high. In this context, it was seen that the courses taught in the curriculum related to the audit activities consisted solely of theoretical knowledge and were insufficient to comprehend the main purpose and spirit of the audit activities. Besides the theoretical curriculum, it is envisaged that the students' prejudices about the audit activities can be eliminated by reinforcing the education through practical event patterns encountered by the auditors in daily life just like in law faculties.

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