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A RESEARCH ON THE EFFECTIVENESS OF ACTIVITY AUDIT AND ACCOUNTING AUDIT IN GAZIANTEP COMPANIES

[Gaziantep'teki İşletmelerde Faaliyet Denetimi ve Muhasebe Denetiminin
Etkinliği Üzerine Bir Araştırma]

Murat KARAHAN

University of Gaziantep, Assistant Professor, Department of Business
Administration, Gaziantep, Turkey

ABSTRACT

The effectiveness of the audit activities may vary from country to country and may vary in different cultural regions within a country in terms of effective applicability. The purpose of this study was to determine whether the operational audit of the regional enterprises operating in Gaziantep was used effectively or not and to determine their opinions on the effective use of the operational audit of their employees. In this context, a questionnaire which includes questions on activity audit and financial audit was applied to the employees of the enterprises that are willing to participate in the research in Gaziantep Organized Industrial Zones. The findings obtained from the surveys were analyzed with SPSS v 24.0 package program. As a result of the study, it has been observed that the majority of the enterprises participating in the survey have never been subject to any activity control and that no effective performance evaluation was made in these institutions and establishments. When compared with the previous survey, the rate of application of the accounting audit was found to be higher than the rate of implementation of the activity audit. sociological and cultural analysis of the causes of Gaziantep, Turkey as effective as showing industrialization in a city with above average performance audit activities used to be caught in this very high performance are made. In addition, gender and age statistics of the employees were collected and analyzed according to gender and age changes.

KEY WORDS: *Audit, Activity Audit, Accounting, Gaziantep*

ÖZET

Denetim faaliyetlerinin etkinliği ülkeden ülkeye farklılık gösterebileceği gibi bir ülke içindeki farklı kültürel bölgelerde de etkin uygulanabilirlik açısından farklılıklar gösterebilmektedir. Özellikle Türkiye Muhasebe Standartları çerçevesinde bağımsız denetimin öneminin arttığı günümüzde firmaların faaliyet ve muhasebe denetimine bakış açıları irdelenmeye çalışılmıştır. Bu çalışma Gaziantep'te faaliyet gösteren bölgesel işletmelerde faaliyet denetiminin etkin olarak kullanılıp kullanılmadığını belirlemek, bu işletmelerin çalışanlarının faaliyet denetiminin etkin kullanıp kullanılmayacağı üzerine görüşlerini saptamak amacıyla yapılmıştır. Bu kapsamda Gaziantep Organize Sanayi Bölgelerinde araştırmaya katılmaya istekli olan işletmelerin çalışanlarına faaliyet denetimi ve finansal denetim üzerine sorular içeren anket formu uygulanmıştır. Yapılan anketlerden elde edilen bulgular SPSS v 24.0 paket programı ile analiz edilmiştir. Çalışma sonucunda ankete katılan işletmelerin büyük çoğunluğunun daha önce hiç faaliyet denetimine tabi tutulmadığı, bu kurum ve kuruluşlarda etkili bir performans değerlendirmesinin yapılmadığı görülmüştür. Daha önce muhasebe denetimi ile ilgili yapılan anketle karşılaştırma yapıldığında ise muhasebe denetiminin uygulanma oranının faaliyet denetimi uygulanma oranından daha yüksek olduğu tespit edilmiştir. Gaziantep gibi Türkiye ortalamasının üzerinde sanayileşme performansı gösteren bir şehirde etkin olarak kullanılmayan

denetim faaliyetleri ile bu derece yüksek bir performans yakalanmış olması ilginç bir sonuç olarak karşımıza çıkmıştır. Ayrıca ankete katılan çalışanların cinsiyet ve yaş istatistikleri toplanarak bu çalışanların faaliyet denetimi ve muhasebe denetime bakış açıları cinsiyet ve yaş değişimine göre analiz edilmiştir.

Anahtar Kelimeler: Denetim, Faaliyet Denetimi, Muhasebe, Gaziantep

1. INTRODUCTION

With recent scandals in the area of accounting, investors have become concerned with earnings management and started to demand the quality of earnings to improve the quality of the financial statements (Bedard and Johnstone, 2004: 227). The purpose of the audit is the verification of financial statements (Ojo, 2006: 5). The audit is important in terms of comparability of financial statements of companies especially in the globalized world. The audit is a defense mechanism, and is based on the existence of a risk that causes the need for auditing, that is the possibility of violating a number of pre-defined norms. The financial audit is a castratic process that collects and evaluates impartially, so as to investigate the degree of compliance with the predetermined criteria and to inform the interested parties of the claims related to economic activities and events (Caldag, 2007: 37).

The legal equivalent of the audit is the examination of the working status of both the state departments and organizations and of the companies established on the basis of the provisions of private law in accordance with the provisions of the laws, regulations and statutes (Ramamoorti, 2003: 28).

It is possible to diversify definitions of the audit concept. For example, the definition of American Accounting Association - Committee on Basic Auditing Concepts is as follows: (Huner, 2014: 3) "The audit is a systematic process to ensure that the evidence on declarations of economic activities and events is provided impartially and evaluated within the framework of specified criteria and the results are communicated to the relevant persons." The important points in this definition are:

- Supervision is a systematic process. This process is purposeful, logical, and discipline based on decision-making. There is no randomness, unplanned and purposelessness.
- This process involves the provision and evaluation of evidence. The evidence includes all the implications of the final stage of the audit staff in relation to declarations of economic activities and events.

The financial statements presented to the public administration at the beginning of the audit are the first evidence of economic activities and events. The purpose of providing and evaluating the evidence is to determine compliance with the defined criteria and to communicate the results to the related parties (Akbulut, 2013: 383). It is divided into groups such as compliance audit, activity audit, internal audit, external audit and independent audit

according to the subject matter of audit, its scope and manner of auditor (Toroslu, 2016: 41). Traditionally, the audit is performed as an audit of the financial statements in order to reach an opinion (Gucenme, 2004: 29). For independent auditors, government officials and supervisors, these criteria are generally composed of ant accepted accounting principles and the relevant country's legislation (Robertson and Louwers, 1999: 4-5).

2. ACTIVITY AUDIT

An activity audit is a type of audit that evaluates and measures the operational results and implementation results of the policies in order to determine whether the entity has achieved its predetermined objectives and at the same time the company is working efficiently. Activity audit is a comprehensive review activity to determine the organizational structure, workflows and management performance of the enterprise (Kavut et al. 2009: 40). In other respects, the activity control is to use the resources in the most effective way in order for the enterprise to reach its goals and to guarantee the operation of this process (Can and Uyar, 2010: 12). An examination of the extent to which the business segments of finance, marketing, procurement, research and development and human resources act in accordance with business policies is the subject of the activity audit. The activity audit is an important process especially in evaluating the efficiency and performance of the enterprise management. The objectives of the activity audit are as follows (archive.ismmmo.org.tr):

- To examine the performance of the enterprise.
- To determine the extent to which the targets are realized.
- To examine whether it is working efficiently.

The activity audit will have a positive impact on performance as it will provide fast, more comprehensive and more reliable information flow from the production and marketing departments to the accounting department.

3. INTERNAL AUDIT

In more recent years, there has been heightened interest in issues associated with the effectiveness of internal audit (Drogalas, 2012: 147). Under globalization, many risks have emerged and businesses have had to minimize these risks. This situation necessitated an audit approach in order to prevent or reduce the risks that may occur as well as external audit which includes audits in the financial statements. Unlike organizational activities, external audit, which focuses on financial statements, is not expected to protect the enterprise from the risks that

may arise. For this reason, it has become obligatory to establish a systematic internal audit unit or units within the scope of standards (Aslan, 2010: 65). Internal audit is effective when it reaches the expected results (Mihret and Yismaw, 2007: 471). Internal audit helps the organization to fulfill its strategic, operational, financial and regulatory objectives, and provides assurance about the organization's strategic procedures, risk management and control (Salehi, 2016: 224).

Internal audit according to the definition made by the Internal Audit Institute of Turkey; "It is an independent and impartial assurance and consulting practice in order to improve the activities of an institution and to 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).

The definition suggests that internal audit function has continued to move away a paradigm shift from highlight on accountability over the past to improving future results to help auditors operate more effectively and efficiently (Mihret and Yismaw, 2007: 471; Nagy and Cenker, 2002: 130). Since, the definition is designed as a substantial element of organizations in both the private and the public sectors (Goodwin, 2004: 642), it is used in this study as a basis to analyse private sector internal audit effectiveness.

Another definition of internal audit is an independent evaluation process that is formed within the firm to evaluate the practices of the organization in order to provide service to the company (Ozeren, 2000: 1). In internal audit, an audit plan is similar to the external audit (Ulutas, 2007: 30). The scope of internal audit includes a very wide evaluation network in terms of the firm's accounting, law and performance in terms of previously determined criteria (Onder, 2008: 18).

Internal audit is an independent assessment within the organization and helps management to measure the effectiveness of the internal control system. While providing this service, internal audit should carry out the following practices (Yoruker, 2004: 9):

- Creates an inspection program by analyzing the internal control system.
- Determines the controls by determining the controls to reach the targets with the lowest and the most efficient.
- Report the results obtained and the results obtained as a result of make recommendations.
- Express opinions about the reliability of the controls in systems containing the investigation.
- Gives an assurance by evaluating the entire

internal control system within the organization.

In particular, the internal audit process, which is carried out by experts or individuals in the field, reviews the activities of the company and checks the documents. This process will reduce the likelihood of business error and cheating.

4. INDEPENDENT EXTERNAL AUDIT

The external audit means the independent and systematically examination of whether the results of its operation and the changes of its financial condition in accordance with certain accounting standards or regulations (Nasta and Ladar, 2015: 3). In this context, 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 it is called independent external audit to ensure the control of the not-to-reflect structure of the forward-looking structure (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 related persons (Unal, 2007: 2). According to this definition, the following issues arise regarding the audit:

- Independent external audit activity is a systematic process.
- Process includes data acquisition and valuation,
- The results obtained by the conclusion of the independent external audit activity.

5. THE IMPORTANCE OF RESEARCH

This research aimed to determine the activity audits of the active organizations in Gaziantep and their viewpoints on accounting audit.

Internal audit and external audit practices, reduction of gimmicks or errors, protection of corporate or company assets, determination of how firm practices of firm applications are applied by firm personnel, determination of existing and future targets, control of deficiencies is a fact that is considered to be a great help to the management of the company.

In this context, determining the attitudes of the personnel working in the accounting and finance units, in which the audit activities are actively realized, 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.

6. RESEARCH METHOD AND FORMATION OF QUESTIONNAIRE

A survey was conducted in order to determine the attitudes of the employees working in

the enterprises in Gaziantep to the activity and accounting audit activities. Before the conduction of the survey, employees were informed about the activity audit. Then, the following questions were asked in order to determine the attitudes of the employees of the enterprises to the activity audit.

- ✓ Your gender?
- ✓ Your age?
- ✓ Your education?
- ✓ How many years have you been working for this company?
- ✓ Have you been subjected to an activity audit before?
- ✓ Is there a regular unit in your company that controls the performance of employees?
- ✓ Would you like to have a unit that controls the performance of company employees?
- ✓ Do you think routine activity checks should be done?
- ✓ Do you think that the activity audit will give effective results?
- ✓ How will the activity audit have an impact on you?
- ✓ Do you think that the activity audit may give erroneous results?

The main reasons for choosing these questions are as follows;

- ✓ What the business personnel understand the concept of operating control,
- ✓ Considerations on the necessity of activity auditing,
- ✓ Attitudes towards the situations that may arise as a result of the activity audit,
- ✓ Opinions about the effectiveness of the activity audit.

Prior to the survey study on the activity audit, a survey was conducted in order to determine the attitudes of the personnel working in the accounting and finance units against the audit activities in the enterprises in the same region. Before the survey, employees were informed about internal audit and independent external audit. In this context, questions were asked to the personnel working in the accounting and finance departments of companies and firms. The questions that are comparable to the activity audit questionnaire are as follows:

- ✓ Your gender?
- ✓ Your age?
- ✓ Your education?
- ✓ How many years have you been working in your company?
- ✓ Have you been under any control before? If yes, how often is the audit performed?
- ✓ Do you have an internal audit unit in your company?
- ✓ If we assume that a firm does not have an internal audit unit, would you like to have this unit?
- ✓ Do you think a company should routinely undergo an independent external audit?

- ✓ Do you think internal audit will yield effective results?
- ✓ How does internal audit have an impact on you?
- ✓ How does the independent external audit have an impact on you?
- ✓ Do you think that the internal audit unit will misuse your company in time and prepare a biased report?
- ✓ Do you think that the independent external audit will mislead and prepare biased reports?

7. SURVEY RESULTS

A total of 129 people participated in the survey, 128 participants completed the survey. 1 participant completed the questionnaire incorrectly. 59.37% of the participants were female and 40.62% were male. 25.78% were in the 18-25 age range, 19.53% in the 26-33 age range, 21.87% in the 34-41 age group, 21.87% in the 42-49 age group, 10.15% in the 50 or above age group. For the educational level, 48.43% of the participants held associate's degree, 25.78% were high school level, 19.53% were undergraduate, 4.68% were graduate and 1.56% were primary school graduates. For the working experience, 27.34% of the participants had 7-9 years experience, 25.78% of the participants had 1-3 years experience, 20.31% of the participants had 4-6 years experience, 14.84% of the participants had 10-12 years experience, 5.46% of the participants had 13-15 years experience and 6.25% of the participants had for 15 years or over.

The question of "Have you been subjected to activity audit before?" indicated that 96.09% of participants had a positive answer whereas 3.9% of the participants had a negative response. The question of "Is there a regular unit that controls the performance of the employees of the company?" 70.31% of the participants answered that there is no unit, and 29,68 % them answered that Yes.

The question of "Would you like to have a unit that controls the performance of the company employees?" 68.75% of the participants answered as "Yes, I would like to have such a unit would be useful", 17.18% of them said "I want to partially disagree, continuous performance control may be disturbing", 8,59% of them said "no, I think the existence of such a unit unnecessary", 5.46% of them marked as None.

The question of "Do you think that the activity audit should be done routinely?" 71.87% of participants answered as "Yes, I find it helpful to conduct such an audit routinely", 16.4% of them answered as " These auditing activities should be done in case the manager's performance is not sufficient", 6.25% of them answered as None, 5.46% of them answered as "No, I have checked this option as unnecessary".

The question of " Do you think that the activity audit will give effective results? " 37.5 of the participants answered as "I think it will be useful because it creates an audit perception even if the activity audit is not made effectively", 35.15% of

them answered as "I think that the activity audit will not yield effective results after a certain period of time as it is seen as routine paperwork", 21.87% of them answered as "I think that the activity audit can be performed effectively and the audit perception on the employees will have positive results", 5.46% of them answered as None.

The question of "What is the impact of the activity audit on you?" 50.78% of the participants answered as "Knowing that I will be subject to regular activity audits will contribute to my performance.", 28.9% of the participants answered as "Having that a negative impact on my performance", 8.59% of participants answered as "Regular activity audits makes my work more comfortable and helps me control my performance and perform better.", 7.03% of them answered as None, 2.34% of them answered as "Even if the Activity Control does not affect my performance but it increases my pressure and stress", 2.34% of them answered as "Activity auditing has no effect on my performance"

The question of "Do you think the activity control might have incorrect results?" 75.78% of the participants answered as "Yes, it worries me" and 24.22% of answered as "No, it doesn't worry me."

T-test and Anova tests were applied to the demographic findings and the relationships between the other questions were determined. According to the results of the test, there was no significant relationship between the questions directed to the participants and their working experiences and ages. However, there was a significant difference between gender and educational status and questions.

When comparing by gender; The question of "Do you wish to have a unit controlling the performance of the company employees?" while 78.63% of the women participants answered as "Yes, I wish, and the existence of such a unit would be useful", the ratio of men participants is 61.54%, while 13.16% of women participants answered as 'I wish partially.' continuous performance control can be disturbing option, the ratio of men participants is 23.08%, while 7.89% of the women participants answered as "No, I find the presence of this unit unnecessary", the ratio of men participants is 9.62%, the ratio of women participants is 5.26% and the ratio of men participants is 5.77% who answered as None. When we look at the proportional analysis, it is observed that women look at the presence of a unit related to activity control more positively than men.

The question of "Do you think that activity control should be done routinely?" is answered as "this audit should be made when the performance of the managers is not satisfactory." by the percentage of women participants is 11.84 %, while the ratio of men participants is 23.08 %, is answered as "Yes, I think its useful have this audit done regularly" by the percentage of women participants is 76.32%,

while the ratio of men participants is 65.38 %, is answered as "No, I think this audit is unnecessary" by the percentage of women participants is 5.26%, while the ratio of men participants is 5.77 %, is answered as "None". by the percentage of women participants is 6.58 %, while the ratio of men participants is 5.77 %.In the proportional analysis, it is observed that women are more positive to have a routine activity control.

The question of "Do you think the activity audit will have effective results?" and "how does Activity Audit has an impact on you?" the answers to questions are not evaluated because there is no meaningful difference between men and women.

When compared with the educational level, it is not considered that the participation at the primary and graduate level is low and it is considered not to give accurate results in terms of proportional analysis. In the answers to the question, "Would you like to have a unit that controls the performance of the company's employees?" are like; "Yes, I would like to, and the presence of this unit would be useful" is 36.36% at high school level, 88.71% at associate level, 56% at undergraduate level; "Continuous performance control may be disturbing" is 39.39% at the high school level, 6.45% at the associate degree, 16% at the undergraduate level; "No, the rate of those who find the existence of such a unit unnecessary" is 12.12% at the high school level, 3.23% at the associate level, 20% at undergraduate level; "None" is 12.12% at high school level, 1.61% at associate degree level and 8% at undergraduate level. According to the education level, the existence of a unit that controls the performances of employees is positively received at the level of associate degree.

The question of "Do you think that activity control should be done routinely?" the ratio of those who mark the option "Activities should be performed when the performance of the managers is not satisfactory" is 24.24% at high school level, 11.29% at associate degree level and 16% at undergraduate level; "Yes, I think its useful to perform this audit on a regular basis" option is 51.52% at high school level, 85.48% at Associate level, 64% at undergraduate level; "No, I think this audit unnecessary" option is 18.18% at high school level, 1.61% at Associate Degree Level, 0% at undergraduate level; The 'None' option was found to be 6.06% at high school level, 1.61% at Associate level, 20% at undergraduate level.

The question of "Do you think that activity control should be done routinely?" the ratio of those who mark "The audit activities should be performed when the performance of the managers is not satisfactory" option is 24.24% at high school level and 11.29% at associate degree level and 16% at undergraduate level; "I think it would be beneficial to have a perception of control over the activity even if the audit is not performed effectively" option is

30.30% at high school level, 30.65% at associate degree level, 64% at undergraduate level; "I think that the audit of the activity can be done effectively and that the perception of auditing on employees will have positive results" option is 30.30% at high school level, 22.58% at associate degree level, 16% at undergraduate level. 'None' option is 9.09% at high school level, 3.23% at associate degree level, 8% at undergraduate level.

The questions of "What effect would the activity audit have on you?" and "Do you think the audit of the activity can give incorrect results?" when the answers to the questions were examined, there was no significant difference in educational status.

A total of 228 people participated in the survey on accounting auditing. It was determined that 61.84% of the participants were male and 38.15% were female. The age of the participants when looking at the information % 25.87% and 18-25 age range, 25% in the age range of 34-41 % 21.05% the age range of 42-49 % 17.98% age range steps 26 through 33% 8.77% and 1.31 in the age range 50-57% and it was determined that he was aged 58 years and over. When the educational status of the participants was examined, it was found that 53.94% were Associate, 22.8% were high school, 20.17% were undergraduate, 2.63% were graduate and 0.43% were primary school graduates. In the question of how many years they worked at the workplace, it was determined that 29.82% of the participants worked for 1-3 years, 22.36% for 7-9 years, 20.61% for 4-6 years, 12.71% for 10-12 years, 9.21% for 15 years and 5.25% for 13-15 years.

The question of "Have you been subjected to any inspection before? If yes, how often have you been checked?" 76.31% of the participants answered as no inspections were performed, 13.15% of the participants answered as it is done regularly every year, 5.26% of the participants answered as it is done every 2 years, 3.07% of the participants answered as it is done every 5-10 years, and 2.19% of the participants answered as it is done every 3-4 years.

The question of "Is there any internal audit unit in the company you are working with?" 61.4% of participants answered as No, while 38.59% answered as Yes. In addition, The question of "if we assume that there is no internal audit unit in a company, do you wish to have this unit?" 73.24% of participants answered as "Yes, I would like, and this unit exists errors and minimize the cheats, 14.03% of participants answered as "I wish partly and I think that only important operations should be audited", 8.77% of participants answered as "No, I think this unit unnecessary and 3.94% of participants answered as None.

The question of "Do you think the internal audit will have effective results?" 39.91% of participants answered as "Internal audit will reduce

errors and cheats as it will create a sense of control over employees even if it is not effective in detecting errors and cheats", % 28,07 of participants answered as "I think that the internal audit mechanism will be effective in identifying both errors and frauds, and will be positive from the perception of control over employees", % 27,19 of participants answered as "I think that internal audit will not yield effective results since it is seen as a routine paperwork after a certain period of time", % 4,82 of participants answered as None.

The question of "What effect does internal control have on you?" 52.63% of the participants answered as "knowing that I would be subject to continuous internal audit to which I follow the wrong process may cause the work I did to make it more rigorous", % 23.68 of the participants answered as "to know that I would be subject to a continuous internal audit of defeats in the workplace a sense of belonging, and negative effects on my work performance, % 8.33 of the participants answered as "is subject to continuous internal audit will be corrected because I know that my transaction incorrect I would be more comfortable knowing that my work may cause you to make passes and control", % 6.57 of the participants answered as none, % 3.50 of the participants answered as "The internal audit function of the internal audit department has no effect on the performance of the internal audit department."

The question of "Do you think that the Internal Audit Department will misuse its duties and prepare bilateral reports in time?" 76.36% of the participants answered as Yes, and 23.63% of the participants answered as No.

The question of "Do you think that a company should routinely undergo independent external audit?" 78.07% of the participants answered as "Yes, I think it useful to have this audit done annually", 13.59% of the participants answered as "These auditing activities should be done in cases where the managers suspect the accuracy of the accounts", 5.26% of the participants answered as None, and 3.07% of the participants answered as No.

The question of "How does independent external audit have an impact on you?" 41.22% of the participants answered as "I will pay more attention to not making mistakes because it will be passed through a more serious examination than internal control", 23.68% of the participants answered as "The fact that the company conducting this audit is from the outside increases the pressure on me more than the internal audit and negatively affects my working performance", 11.40% of the participants answered as "I think that there will be positive results from my point of view as it will be distinguished from the personnel who do their job without error and the personnel who do it wrong", 9.64 % of the participants answered as None, 7.89 % of the participants answered as "I think that the

report to be submitted will not fully reflect the fact because the company that performs an external audit will not be able to comprehend the company's team members in a short time”and 6.14% of the participants answered as “Independent external audit does not affect my work performance and my careful handling.”

The question of “Do you think that the independent external audit will misuse its mission and prepare biased reports?” 57.01% of the participants answered as “Yes, this is not possible to fully assess the status of employees”, and 42.98% of the participants answered as “No, because it is an

external control, this is not possible”

T test and Anova tests were applied to the demographic findings and the relationships between the other questions were determined. According to the results of the test, there was no significant relationship between the questions directed to the participants and their working times and ages. However, there is a significant difference between the gender and educational situations and the questions and is shown in Table 1 and Table 2.

Table 1: Results of Gender-Effect on Some Questions for Research

Questions	Levene Test		t-test for Equality of Means		
	F	Sig.	T	Sig (2-tailed)	Mean Difference
If we assume that a firm does not have an internal audit unit, would you like to have this unit?	1.916	0.168	0.800	0.424	0.111
Do you think internal audit will yield effective results?	0.979	0.323	-3.383	0.001	-0.387
Do you think that the independent external audit will mislead and prepare biased reports?	5.604	0.019	-2.964	0.003	-0.197

As shown in Table 1, two of the eight questions addressed to the participants 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 0.001; $p \leq 0.05$. In this study, it was found that women were more likely to have a positive impact on their sexual performance than men ($m=2.34$; $m=1.96$). In addition, ‘do you think that the independent external audit will abuse its duty and prepare biased reports? the significance level of the question (sig (2-tailed))

was 0.003; $p \leq 0.05$. In this study, it was observed that women ($m=1.55$) had a more positive contribution to men ($m=1.35$).

According to other questions, as a result of the T-test analysis, with gender, “If we assume that there is no internal audit unit in a company, do you wish to have this unit?” (Sig (2-tailed) 0.424; $p \geq 0.05$), “do you think that the internal audit department will abuse its duty in companies over time and prepare bilateral reports?” (Sig (2-tailed) 0.070; $p \geq 0.05$). It was concluded that there was no meaningful relationship between the questions.

Table 2: Results on the Effect of Educational Status on Some Questions to the Participants
(One-Way Analysis of Variance -ANOVA)

	Group	Education	N	Mean	F	Sig.	Difference
If we assume that a firm does not have an internal audit unit, would you like to have this unit?	1	Primary Educ.	1	1.00	16.539	.000	G2-G3*,G2-G5* G3-G4*
	2	High school	52	1.94			
	3	Associate	123	1.11			
	4	License	46	1.80			
	5	Graduate	6	1.00			
	Total		228	1.43			
Do you think a company should routinely undergo an independent external audit?	1	Primary Educ.	1	1.00	2.847	.014	G2-G5* G3-G4*
	2	High school	52	1.58			
	3	Associate	123	1.21			
	4	License	46	1.52			
	5	Graduate	6	1.17			
	Total		228	1.36			

Do you think internal audit will yield effective results?	1	Primary Educ.	1	1.00	3.684	.008	G2-G5* G4-G5*
	2	High school	52	2.33			
	3	Associate	123	1.99			
	4	License	46	2.28			
	5	Graduate	6	1.33			
		Total	228	2.11			
Do you think that the internal audit unit will misuse your company and prepare biased reports over time?	1	Primary Educ.	1	1.00	1.535	.193	-
	2	High school	52	1.23			
	3	Associate	123	1.24			
	4	License	46	1.39			
	5	Graduate	6	1.50			
		Total	228	1.28			
Do you think that the independent external audit will mislead and prepare biased reports?	1	Primary Educ.	1	1.00	.730	.572	-
	2	High school	52	1.44			
	3	Associate	123	1.42			
	4	License	46	1.48			
	5	Graduate	6	1.17			
		Total	228	1.43			

As shown in Table 2, there was a significant difference between the education status and the four questions that were asked to the participants. In addition, ‘primary school’ group was excluded from the test because the number of individuals was very low while the ANOVA test was performed. The Tukey test was performed to determine which educational situations were different.

At the questions , “If we assume that there is no internal audit unit in a company, do you wish to have this unit?” (F=16.539; p<0.05) were determined that there is a significant difference according to educational status of the participants. According to Tukey test results, there was a significant difference between the groups G2 (High School, m=1.94)-G3 (associate, m=1.11), G2 (High School, m=1.94)-G5 (graduate, m=1.00) and Associate, m=1.11)-G4 (undergraduate, m=1.80). In other words, high school graduates are more likely to have an internal audit unit in a firm compared to associate and graduate graduates. In addition, graduates of the undergraduate degree according to associate degree graduates in a firm in the name of the Internal Audit Unit thinks more positively.

At the questions , “Do you think a firm should routinely undergo independent external audit?” (F=0.014; p<0.05) were determined that there is a significant difference according to educational status of the participants. According to Tukey test results, there was a significant difference between G2 (High School, m=1.58)-G5 (graduate, m=1.17) and G3 (associate, m=1.21)-G4

(undergraduate, m=1.52) groups. In other words, it has been observed that high school graduates think positively that a company should routinely undergo independent external audit, according to graduate graduates and undergraduate graduates.

At the questions , “Do you think the internal audit will have effective results?” (F=0.008; p<0.05) were determined that there is a significant difference according to educational status of the participants. According to Tukey test results, there was a significant difference between G2 (High School, m=2.33)-G5 (graduate, m=1.33) and G4 (undergraduate, M=2.28)-G5 (graduate, m=1.33) groups. In other words, it has been determined that both high school and undergraduate graduates think more positively about the idea that internal audit will give effective results than graduate graduates.

In addition, at the questions, “Do you think that the Internal Audit Unit will abuse its duty in companies over time and prepare bilateral reports?” (F=1.535; p>0.05), “do you think that the independent external audit will abuse the duty and prepare bilateral reports?” (F=0.730; p>0.05) there was no significant difference between the educational status of the participants.

8. CONCLUSION

In this study, the perspectives of the firms' activities in Gaziantep were determined. While the questionnaire form is applied to the accounting and finance department under the scope of internal audit and independent external audit, it is applied in the scope of activity control in other units.

In this study, the effects of internal audit and

external audit activities on the personnel working in the field of accounting and finance and the effects of the activity control on the personnel in other units were revealed. In addition, the rate of implementation of audit activities in accounting and finance units as well as the rate of implementation of the activity audit in other units was determined in terms of firms in Gaziantep, and this study was considered to be the source of the studies to be conducted more specifically.

As a result, in terms of both accounting audit and operational auditing, it is observed that there is no 76.1% control in Gaziantep and 61.4% is not an audit unit. It was observed that the firms in Gaziantep did not give the necessary importance to the audit issue, this process was left to the autocontrol of the employees more and the trust relationship between the employee and the employer played a major role in the workflows. In this context, it will be possible to provide a more practical level of auditing activities. In addition, negative thoughts about training programs and audit activities can be eliminated. It can be ensured that audit activities are perceived as a supportive and highly important activity in achieving the objectives of the firms and that staff can understand the importance of audit activities. The importance of supervision is increasing with the increasing importance which has become a necessity in terms of enterprises reaching some sizes within the scope of New Turkish Commercial Code No. 6102. In this process, many enterprises should be ready for activity and accounting audit.

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