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YASAR UNIVERSITY
INSTITUTE OF SOCIAL SCIENCES
GRADUATE SCHOOL OF SOCIAL SCIENCE
MASTER THESIS

EFFECTS OF ACCOUNTANTS' DEMOGRAPHIC CHARACTERISTICS
ON ETHICAL BEHAVIORS

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18.04.2017



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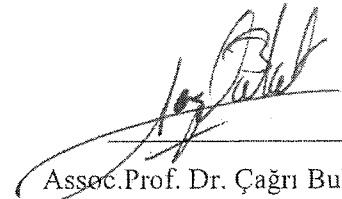
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TEXT OF OATH

I declare and honestly confirm that my study, titled "Accounting Ethics" and presented as a Master's Thesis, has been written without applying to any assistance inconsistent with scientific ethics and traditions, that all sources from which I have benefited are listed in the bibliography, and that I have benefited from these sources by means of making references

07 / 04 / 2017

Burak Karaküçük

İMZA



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ABSTRACT

EFFECTS OF ACCOUNTANTS' DEMOGRAPHIC CHARACTERISTICS ON ETHICAL BEHAVIORS

Master of Science

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Without discriminating, business ethics is an important concept for conducting a sustainable business. Business ethics and ethical behavior and behaving ethical during the activities directly effects organizations financial results. In global world, for protecting sustainability and increasing profit margins, todays organization sometimes behave unethical during the financial activities conducting and recording processes. The unethical behaviors of the accounting professionals who conduct accounting activities directly affect the financial results of the companies and these results would be misleading. In this context, in this research, investigating the factors which have effect on unethical behavior of accounting professionals and to find out if these factors do have relationship with the accounting professionals demographic characteristics are the main targets. According to these aims, a questionnaire is implemented to the accounting professionals to find out whether there is a relationship or not. According to the findings, demographic characteristics do have effect on some factors which are related to the ethical behavior of the accountant professionals.

Key Words: Ethics, Business Ethics, Accounting Ethics.

ÖZET

Yüksek Lisans

MUHASEBE MESLEK MENSUPLARININ DEMOGRAFİK ÖZELLİKLERİNİN ETİK DAVRANIŞLARA ETKİSİ

Burak KARAKÜÇÜK

Yaşar Üniversitesi

Sosyal Bilimler Enstitüsü

İşletme Yüksek Lisans Programı

Meslek farkı gözetmeksizin, meslek etiğinin bir mesleğin icra sürecinde ve saygınlığının sürdürülebilir kılınmasında son derece önemli bir kavram olduğunu söylemek mümkündür. Meslek etiği ve etik davranış sergilemek, özellikle örgütlerin finansal sonuçlarını direkt olarak etkileyebilen muhasebe alanında ayrıca önemlidir. Küresel dünyada, sürdürülebilirliklerini korumak ve kâr paylarını arttırmak zorunda olan günümüz örgütlerinin bu amaç ve hedefleri doğrultusunda etik olmayan davranışlar sergiledikleri görülmektedir. Muhasebe mesleğini icra eden bireylerin etik olmayan davranışlar sergilemesi, örgütlerin finansal sonuçlarının yanıltıcı şekilde ortaya çıkmasını ve dolayısıyla paydaşların yanıltıcı bilgiler edinmesine neden olmaktadır. Bu çalışmanın amacı, muhasebe mesleğine mensup bireylerin sergiledikleri etik olmayan davranışları etkileyen faktörlerin araştırılması ve bu faktörlerin muhasebe meslek mensuplarının demografik değişkenleri ile ilişkili olup olmadığının araştırılmasıdır. Çalışmanın temel amacı doğrultusunda meslek mensuplarına anket uygulanmıştır. . Elde edilen bulgulara göre demografik değişkenlerin etik davranışa ilişkin faktörlerin bazıları üzerinde etkisi olduğu sonucuna varılmıştır.

Anahtar Kelimeler: Etik, Meslek Etiği, Muhasebe Etiği

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1. INTRODUCTION

In today's global world, there is a high level of competition in every sector. Organizations try to survive and provide maintainability and raise their customer share and market share. Because of the difficulty to achieve these targets in these competitive environment, in some cases organizations do not behave ethical, such as; bribe, showing misleading information in financial tables etc.

The main question is about this ethical area in the business world. It is assumed that, unethical behavior is mostly prevalent in accounting and finance field. For narrowing the main question of this thesis, it can be said that, do accountants and CPAs behave unethical and if they do what factors have effect on their unethical behavior.

The subject of this thesis is to find out the factors which effects the behaviors of CPAs and accountants during the accounting procedures and the factors which have effect on behaviors.

CPAs and accountants are responsible for the various functions of accounting such as; recording all of the business activities of an organization which have financial character, summarizing these activities and present the summaries to all of the shareholders of the organization in a form of profit / loss statement, balance sheet, cash flow statement. During all of these activities, CPAs and accountants should behave honest, remain impartial and should be loyal to its organization and should not manipulate the accounting processes. In other words, CPAs and accountants should behave ethical while conducting all of the accounting functions. If CPAs and accountants do not behave ethical and behave unethical during the accounting processes, reliable financial information could not be presented to the stakeholders. So as a result, the concept of ethics and ethical behavior is important for the accounting processes. From this point of view, this thesis is aim to find out the factors which effects unethical behavior of CPAs and accountants. The reason of finding out the factors that have an effect on unethical behavior is; if these factors can be identified briefly, it would be easy to hinder unethical behavior of CPAs and accountants. Hindering CPAs and accountants unethical behavior would provide the

financial statements of organizations more veridical and more confidential. On this context, the aims of this thesis are;

a. find out the factors which have effect on unethical behaviors of accountants during their occupational activities

b. find out if there is a significant relationship among unethical behavior and demographical variables of accountants

For finding out the factors which have effect on unethical behaviors of accountants and for finding out if there is a significant relationship among unethical behavior and demographical variables of accountants two hypothesis are built. First hypothesis is; Demographic variables have an impact on the ethical behaviors of the accountants, and the second hypothesis is; Demographic variables do not have an impact on the ethical behaviors of the accountants

For verifying these hypothesis sub problems are developed. These are;

H_{1,a} = Gender has impact on ethical behavior

H_{1,b} = Gender has no impact on ethical behavior

H_{2,a} = Education level has impact on ethical behavior

H_{2,b} = Education level has no impact on ethical behavior

H_{3,a} = Age has impact on ethical behavior

H_{3,b} = Age level has no impact on ethical behavior

H_{4,a} = Working year has impact on ethical behavior

H_{4,b} = Working year has no impact on ethical behavior

In the second part of this thesis, after explaining the concept of ethics, the basic ethic values are highlighted. On the concept of basic ethic values, the utility theory, deontological ethics, virtue ethics and combined ethic theory is explained. Lastly, in the ethics part of this these, the business ethics concept is explained. Clarifying business ethics, importance and principles of business ethics, the reasons of unethical behavior of

employee are explained via personal reasons and non-personal reasons. The last part of the literature part is accounting ethics. In this part the relationship between accounting and ethics is tried to be explained by mentioning accounting and basic accounting concepts, generally accepted accounting principles, necessity and aim of accounting ethics and approaches to accounting ethics. The approaches explained in this thesis are teleological approach and deontological approach. Finally, in the business ethics part the rules and principles of accounting ethics are explained.

2. ETHICS

2.1. Concept of Ethics

In today's global world, it is difficult for organizations to protect their sustainability and market shares. Organizations try to develop and conduct the strategies that provide competitive advantage. Ethics and ethical behaviors help organizations providing competitive advantage.

Ethics is like a memorandum. Ethics and ethical behaviors do not describe the target but do help organizations reach the target. Ethics show organizations which behaviors are right and acceptable by the target audience and the shareholders; so has an important role in organizations life.

2.1.1. Definition of Ethics

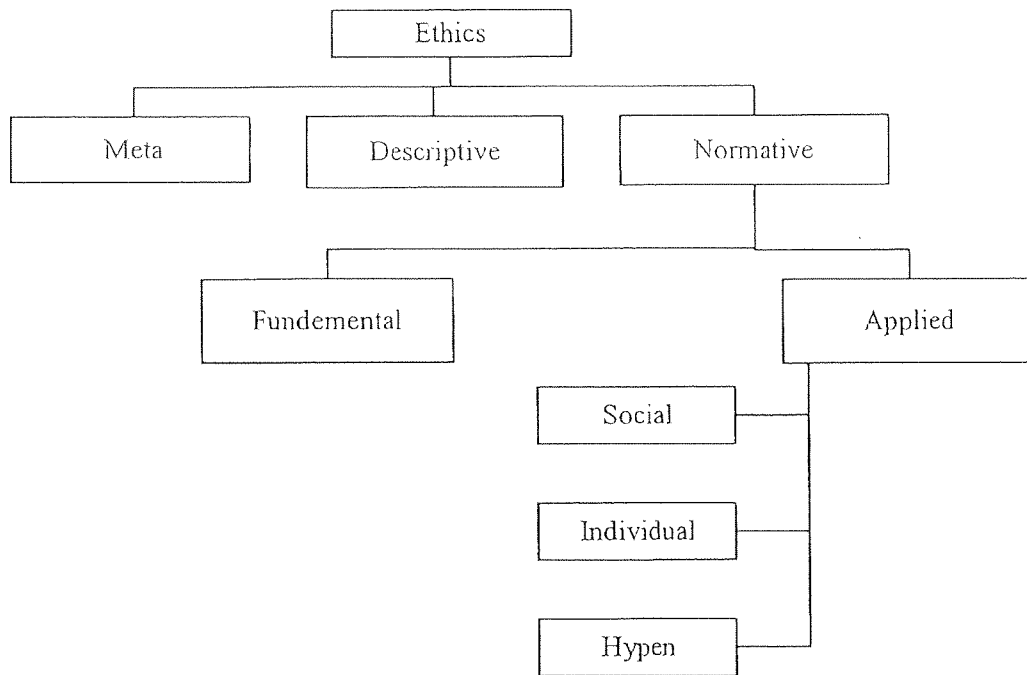
The use of the term "ethics" is very common in everyday language. In everyday language people use the term ethics as the behaviors that include merit, sensibility, honor, respect, honesty etc. It is observed that the difference between ethics and morality is not clear. But in the literature ethics and morality are terms which are tightly connected but quite different concepts.

Ethics is a philosophical concept and a systematic approach for understanding, analyzing and distinguishing the matters of right and wrong (Rich, Butts, 2008). According to another definition, ethics is the norms for conduct which are distinguishing among acceptable and un-acceptable behavior (Resnik, 2013).

Ethics has its origins in ancient Greek (Striker, 1987). In ancient Greek, the questions: "how should people act well and right?", "what should people do for acting well and right?" are tried to be answered by most of the philosophers. According to the ancient philosophers, the answer of these questions is "ethics". (Pinkert, 2013). In other words, if a human behave ethically, than the human is automatically act well and right. This approach is not utterly wrong in today's world. But as expected, the definition of ethics is changed throughout the years. In today's literature the term of ethics is divided

into three branches and the definition of these sub-branches are quite different. These sub-branches are also called as “ethical disciplines”. Figure 1, presented below represents the sub-branches of ethics.

Figure 1. Ethics and Sub-Branched (Ethical Disciplines)



Source: Gammel, 2006.

Compared to the other disciplines of ethics, meta-ethics is relatively newer. Meta-ethics is a discipline which addresses the second-order questions about the meaning and the status of judgements, i.e. “what does it mean to say something is good / bad?” “what does wrong mean?”, “what kind of mental state are moral judgments?” “Is moral knowledge is possible” etc. (Encyclopedia of Philosophy, 2005; Pinkert, 2013).

In other words, meta-ethics asks some questions for finding out what the morality is. The questions that are asked by meta-ethics cannot be answered without the help of metaphysics, epistemology and philosophy (Lacewing, 2012) and meta-ethics is interested in the questions “about” normative inquiry, rather than the questions “within” normative inquiry (Plunkett and McPherson, 2015).

Other branch of ethics, descriptive ethics, tries to describe “what” and “how” people actually do (Sugarman and Sulmasy, 2001). In other words, descriptive ethics is more scientific when compared with the other ethical disciplines. Descriptive ethics is an approach usually used when researchers try to “describe” what ethical behavior is. Descriptive ethics is a kind of empirical research and these research are incorporating with anthropology, sociology, and psychology.

Finally, normative ethics try to answer the question that asks “what people should do?” (Sugarman and Sulmasy, 2001). Normative ethics try to find the formulation of ethical codes of behavior and also try to find out the moral modals and codes of ethical decision making. In other words normative ethics is an approach that is trying to define what is good /wright and what is bad / evil by asking questions about justice, law, obligation and duty.

There are a lot of researchers that tried to build normative ethical theories for finding out what people should do. The below table shows the major normative theories and their key concepts.

Table 1. Major Normative Theories – Key Concepts

| Focus | Moral Philosophy | Researcher/Philosopher Imposed From | Key Concepts |
|---------------------------------|--------------------------------------|--|--|
| Theology (Ends of Action) | Utilitarianism 1. Act 2. Rule | Hume, (1711-1776) Bentham (1748-1832) Mill (1806-1873) | Utility maximization Hedonism Universalism |
| Deontology (Actions themselves) | Kantianism 1. Rights 2. Duties | Kant (1724-1804) | Hypothetical Categorical Imperatives Reversibility |
| Action Taker | Virtue Ethics | Aristoteles | Virtues Vices |

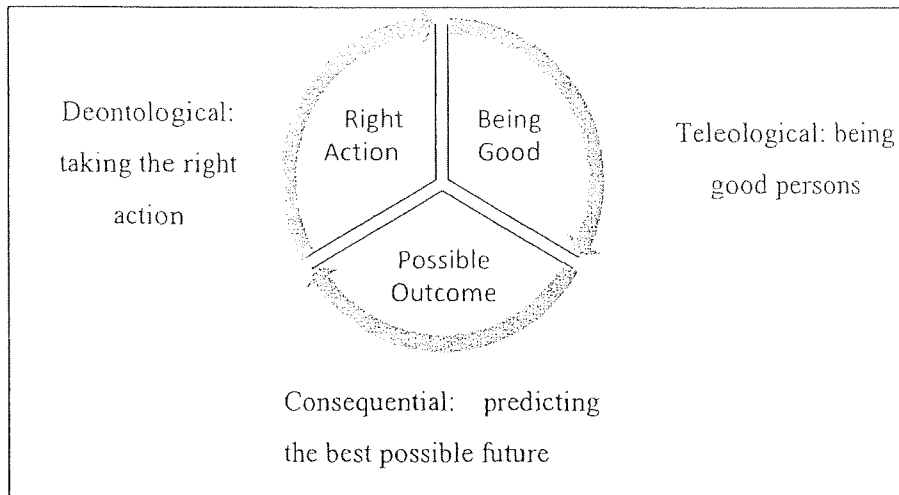
Source: Adapted from, DeGeorge (1999), Velasques (2002), Boatright (2007)

All of the ethical theories have different keywords, different actions and different intrinsic values.

For living an ethical life and for creating an ethical world, ethical reasoning is important. Ethical reasoning’s main role is to highlight the actions that enhances the wellbeing of the other people and the actions which harms the other people (Paul and

Elder, 2005). Ethical reasoning is a kind of process that every step has an effect on the other one. Figure 2 will be helpful for understanding the cycle of ethical reasoning process.

Figure 2. Ethical Reasoning



Source: Traer, 2007

According to deontologists, moral duties are helpful about doing the right things and not doing the wrong things (Lacewing, 2004).

Teleological ethics is about the purposes of the actions. In other words, teleological ethics is about what ought to do right and this is based on the goodness of the telos (telos = end) which we are aimed for (Baron, 2012).

Consequential ethics or in other words, consequentialism has two types. One of these types is particularistic consequentialism; the other types is universal consequentialism. Particularistic consequentialism is studying on how the consequences effects a human or a group. Universal consequentialism is studying also on how the consequences affects. But universal consequentialism is wondering how these consequences effects all of the parties involved (Gamlund, 2012).

As a result from the definitions of ethics and all of the above explanations, there is a relationship between ethics and morality.

2.1.1.1. Ethics and Morality

Ethics and morality are tightly connected concepts. According to most of the researchers, ethics are related to moral codes. As an example Donaldson (1989) states that, ethics is connected to the term morality tightly because of the sense of human rights, freedom and welfare.

Morality is defined as “dealing with, relating to and / or capable of making a distinction between true and wrong” (Webster’s Dictionary, 481). The basic question of morality in human relations is, “what is right and what is wrong” (Bok, 1978). In other words, morality can be explained as; the norms, or the standards that are used for classifying the human actions with regard to right or wrong (Velasques, 2002). According to these definitions, it can be said that morality is a code of individuals’ behavior. This code is based on religion or philosophy and try to define what is right and what is wrong. So it can be said that, morality is connected with religion, philosophy and reality.

When ethics and morality are compared, it can be said that, morals are more specific than ethics. In other words, while ethics is a systematic approach, morality is more about specific behaviors, specific beliefs and the specific ways that each people prefer to behave ethically. For a better understanding of the relationship between morality and ethics, it would be useful to look at the important features that are delineated by Billington (2003) regarding the concepts of morality and ethics;

- The most important feature about morality and ethics is that nobody can avoid making moral or ethical decisions because of the social connection with the others’ necessities.
- Although morality should be private, it is not necessary for a people to decide on his/her own without an involvement form the others.
- Moral decisions and ethical behaviors are important not only for people themselves but also the society. Because, every decision affect another one’s life.

- There is no generally accepted answer for moral and ethical questions so that, reaching definite conclusions about morality and ethics is impossible.
- Morality is used for making moral judgments and / or to discover what the right action is

Table 2: The Relationship between Ethics and Morality

| Discipline | Difference | Relationship with The Other |
|------------|--|---|
| Ethics | <ul style="list-style-type: none"> - is a normative science - studies moral behavior - raises the standards to be implemented | <ul style="list-style-type: none"> - both need each other - needs moral to draw conclusions |
| Morality | <ul style="list-style-type: none"> - is not a science - is merely descriptive - is the object of ethical studies - determines if the conduct meets the standards | <ul style="list-style-type: none"> - is the base on which ethics develops its theories |

Source: Alvarez, 2014

Ethics and morality are both important concepts. The main difference among these two discipline is; ethics is a normative science but morality is not defined as science. Morality is merely descriptive and morality is the object of ethical studies. In other words, ethics studies on moral behavior. Ethics is more standardized when compared with morals. Morality is a more individualized code which is about right and wrong where, ethics is a more standardized code about right and wrong (Alvarez, 2014).

2.1.1.2. Ethics and Social Responsibility

The behaviors of the organizations for providing social benefits are called as social responsibility (Crowther & Aras, 2008). In today's world, social responsibility is an important concept both for organizations and the shareholders. Social responsibility is a part of the expectations of the target society of the organizations.

Social responsibility and ethics have a direct relationship. As it is stated before, some of the behaviors are stated as good / right behaviors and some of the behaviors are stated as bad / evil behaviors. From organizational perspective, it can be said that an organization carries out the social responsibilities to its all shareholders (to customers, to community, to suppliers etc.); and this behavior of the organization is stated as ethical. In other words, if an organization can be able to fulfill its social duties, the organization is an ethical organization from the perspective of its stakeholders. At this point it can be said that, there are some reasons that are leading organizations to attach importance to social ethics (Boatright, 2007);

1. The societies' social pressure about the social responsibility and ethical behavior
2. The request of the top management

Table 3: The Relationship between Ethics and Social Responsibility

| Discipline | Difference |
|-----------------------|--|
| Ethics | <ul style="list-style-type: none"> - provides guidelines for human behavior in every field (in both organizational field and non-organizational field) - is concerned with micro aspects that is, relating to daily operating decisions with limited social impact |
| Social Responsibility | <ul style="list-style-type: none"> - works in organizational context - implication of ethics are much wider than those of social responsibility - is concerned macro aspects relating to decisions with broad implications for a large segment of the society |

Source: Munjals, 2002.

Social responsibility and ethics are two of the most important components of corporate behavior. For being a socially responsible organization, an organization should have to act ethically. However an organization has to be socially responsible although it is not a legal obligation (Aras and Crowther, 2008).

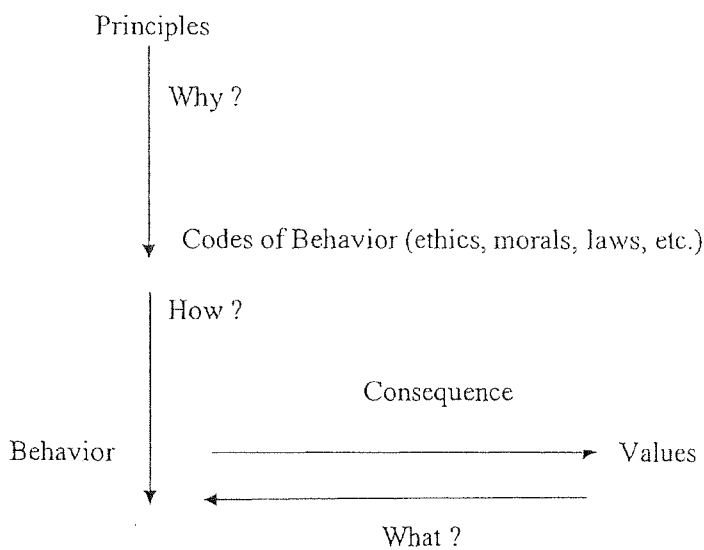
Ethics and social responsibility can make out beneficial results for organizations. If an organization act amoral; the organization's profits decline and the market share decrease, because, customers are judging organizations' actions according to the moral norms and do not support the organizations if its actions are not ethical.

If the processes and the behaviors of the employees are not ethical, the organization can be damaged from its rivals and the image of the organization would be disenchanted from its target society.

2.2. Basic Ethic Values

Before explaining the basic ethic values as part of ethical theories it would be useful to explain the relationship among values, ethics and principles. Figure 3 shows the relationship among values, ethics and principles.

Figure 3. The Relationship among Values, Ethics and Principles



Reference: Chippendale, 2013

Values explain the codes of behavior and the codes of behavior shows why or how to live the values. In other words, knowing an individual's values would give a general idea about activities which are important for the individual. After explaining the relationship among the values, behavior and principles it would be beneficial to explain the ethical theories.

From the beginning of the research the theories developed are honesty, merit, honor, justice orientation. The theories from past to today can be categorized as; utility theory, deontological ethics, virtue ethics and combined ethical theories (DeGeorge-1999).

2.2.1. Utility Theory- (Teleological Ethics)

Robinson (2014) lists the principles of utility as; (Robinson, 2014);

- Utility recognizes the role of pain and pleasure in human life
- Utility approves or disapproves of an action on the basis of the amount of pain or pleasure brought about
- Utility equates the good with the pleasurable one and the evil with pain
- Utility asserts that pleasure and pain are capable of “quantification” and hence of measure

According to literature the concept of utility is related with three main technical context. One of these contexts is about pain and pleasure. The second context of utility is the satisfaction of a human’s actual preferences. And the last context of utility is the situation of an individual’s well-being (Bentham, 2005).

When the three technical context of the utility and the ethical theories are considered, many of the ethical theories are endorsed three contexts. But, according to predominant philosophical view, the first two contexts are not relevant with ethics and ethical theory (Robinson, 2014).

2.2.2. Deontological Ethics

The deontological approaches of ethics strictly reject the consequences of behaviors for determining the “right / true” according to morality. According to deontological approaches, goodness or wellness should be defined as “a human’s duty is to find out what is morally right and to avoid what is morally wrong regardless of

consequences of so doing” (DeGeorge, 1999). The roots of deontological point of view is beard to Kant.

Deontological ethics’ main concern is “doing the right thing”.

For a better understanding of the deontological ethics it would be useful to compare deontological ethics with teleological ethics.

Table 4. Deontological Ethics vs. Teleological Ethics

| Deontological | Teleological |
|--|--|
| Rule based view | Consequence based view |
| First proposed by Kant | First proposed by Bentham |
| Commonly known as Kantian Ethics | Commonly known as utilitarianism |
| Goodness and badness are determined by the actions | Goodness and badness are determined by the results of outcomes |
| The only behavior that can be considered ethical is the one that has good will behind it | Can justify behavior as ethical if it produces greatest good for the greatest number |

Source: Culcbulanppa, 2012

2.2.3. *Virtue Ethics*

Boatright (2007) lists the three main components as (Boatright, 2007);

- (i) must offer a definition of the concept of virtue,
- (ii) must offer a list of virtues and corresponding vices and
- (iii) must offer a justification of this list and explanation of these

The first step should be to define what virtues mean. According to Velasquez (2002) the concept of virtues;

“virtues are... habits of dealing with one’s emotions, desires, and actions in a manner that seek the reasonable middle ground and void unreasonable extremes”

The second step of defining a virtue ethical theory is to give the list of virtues and vices. For example a 14th century English writer Chaucer (2007) do the lists of virtues and vices as below;

Table 5: List of Virtues and Vices

| Virtues | Vices |
|-----------------|--|
| Pride | Humility |
| Greed (avarice) | Liberty, mercy |
| Lust | Chastity, Continenence |
| Anger | Patience, meekness |
| Gluttony | Temperance, Abstinence, Self-Control |
| Envy | Love of God, love of neighbor, love of enemy |
| Sloth | Fortitude, Courage |

Source: <http://www.rc.net/wcc/virtues/> (05.03.2016)

According to Goodman (2010) the list of the virtues and vices are quite long. So that, Goodman (2010) shortened the list of virtues and vices as below (Goodman, 2010);

- Every people, should do a list of virtues and in every coming year circle the virtues of the years and practice on these virtues in every day
- A list of vices should be done also and this list should recognize which of these are practiced.
- A human should recognize both the virtues and vices that s/he has. S/he should try to improve and protect her/his virtues and try to abolish the vices that s/he has.
- Meditate on one Virtue each day.

While analyzing virtue ethics, there is an important point that should be highlighted. The virtue ethics is highly relevant with business ethics. According to Beauchamp and Bowie (2014) virtue ethics is significant for business ethics because;

“A morally good person with the right desires or motivations is more likely to understand what should be done, more likely to be motivated to perform required acts, and more likely to form and act on moral ideas than would a morally bad person ... A person who simply follows rules of obligation and who otherwise exhibits no special moral character may not be trustworthy. It is not the rule follower, then, but the person disposed by character to be generous, caring, compassionate, sympathetic, and fair who should be the one recommended, admired, praised, and held up as a moral model ...”

2.2.4. Combined Ethic Theory-Hybrid Ethical Theory

Combined ethic theory or in common name hybrid ethical theory combines the aspects of various ethical theories for reaching an outcome that would help to explain the desires and necessities for humanity (individuals / groups).

Although many claim hybrid ethics to come to prominence in the mid-20th century, its origin goes back to the times of Aristotle and Confucius. Both, Confucius in Analects and Aristotle in Nicomachean Ethics, insisted that a great many ethical theories (including some that we would regard as moral) have to be made on a case-by-case basis, with due regard to the particular features of each case (Kupperman, 2010).

Facets of one ethical theory can be combined with those from another to create the best ethical decision/ situation for the individual or group.

Hybrid Ethical Theory origins can also be seen in Probabilism – a claim that when an individual or group is uncertain about which range of actions is the correct one to perform, it is acceptable to perform the one with a high chance of being the right one even if there is another that will have a better chance (Hill, 2009). This was advanced and defended by a number of Catholic theologians, mainly in the 16th and 17th centuries (Redmond, 1998) – such as Spanish theologian Bartolomé de Medina and Jesuits such as Luis de Molina (Kraye, Saarien, 2005).

Probabilism is argued to be the most significant attempt in the history of philosophy to identify the minimum conscious rationality demanded by virtuous behavior (Redmond, 1998).

2.3. Business Ethics

Business ethics is simply defined as the principles and the standards which determine the acceptable conduct in the business of organizations (Ferrell, 2012). From another point of view, the term of business ethics is dissected into the components in order to evaluate the aspects which are working in the organization and where there is room for improvement (Fountaion, 2012). Business ethics means providing reasons for how things ought to be in the economic world. This requires arranging values to guide decisions, understanding the facts and constructing arguments (Brusseau, 2012).

Business ethics is a form of “applied ethics” and concentrating on the use of ethical principles in business (Cavico and Mujitaba, 2005).

2.3.1. *Concept of Business Ethics*

Business ethics is an important concept but also a concept which is hard to be agreed upon. In other words, the term business ethics is not a new concept but a concept of which definition differs from one discipline to another.

The first study about business ethics was conducted by Clark (1966). In this study, the main question is to find out the ethical scales of the business ethics. For finding out the ethical scales eleven dilemmas were categorized for analyzing the people’s business ethics scores. The study of Clark is very important for the business ethics concept. The ethical scales include total of eighteen different situations that are containing eleven dilemmas and seven scenarios. These dilemmas and scenarios help to find out the personal business ethics score via moral standards.

According to a definition of DeGeorge (1999) in the literature, the concept of business ethics is the application of the discipline of ethics to the business world (De George, 1999). Business ethics is a small part of the general concept of ethics.

According to another research, business ethics is a type of applied ethics and can be defined as the specialized study of morality in business field (Cavico and Mujtaba, 2005). Business ethics underlies and explains the behaviors which would be agreed which behaviors would not be agreed in the business activities.

For a better understanding of what business ethics is, it would be better to classify the stakeholders of the organizations as; individuals, the organization and the system (Enderle, 1999). By this classification it would be easy to understand the applications about ethics to business field.

Table 6 presents some examples about ethical and un-ethical behaviors.

Table 6. Ethical and Unethical Business Behaviors

| Ethical Behaviors | Unethical Behaviors |
|--|--|
| Ensuring safety to the investors' money and timely pay the profit shares | Resorting to dishonesty, trickery or deception |
| Provision of fair opportunities in promotion for employees | Greed to amass excessive profit |
| Giving complete information about the goods / services to the customers | Creating false documents for showing increased profits |
| Avoiding from the unscrupulous tactics and methods of competition | Avoiding penalty for unlawful act |
| Not polluting, water, air and noise | Lack of investigation |

Source: Salem et al, 2001

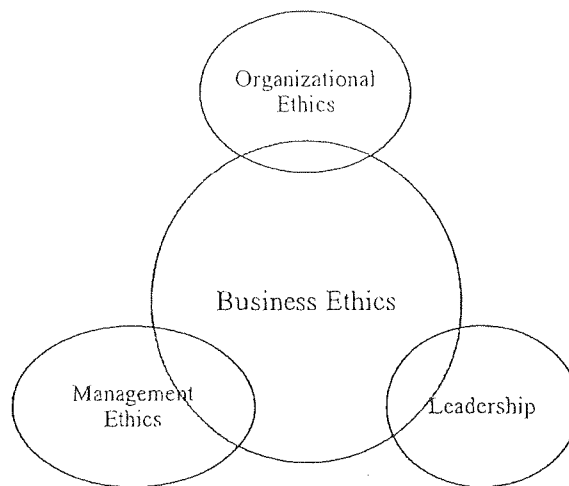
Researchers conduct many studies about business ethics. These studies are trying find the answers of two main questions; "what business ethics is?" and "why business ethics is important?"

In 1989 Wynd and Mager use the questionnaire in Clark's research and try to determine if there would be a significant difference in the decision making processes of business students after taking the Business, Society and Ethics courses. The outcomes of

the research demonstrates that, there is no significant change in the decision making processes of business students after taking the course (Wynd and Mager, 1989).

Business ethics can be defined as a combined system of; organizational ethics, leadership and management ethics in an organization (Ramli, 2010).

Figure 4. Business Ethics



Source: Ramli, 2010

According to Figure 4, business ethics has a gift relationship with organizational ethics, management ethics and leadership. At this point, it should be stated that, business ethics is meaningful only if organizations are able to evaluate it systematically.

2.3.2. Importance and Principles of Business Ethics

As it is obvious there are many factors that play important role in an organization's success. Not only are the financial power of the company but also, an organizations' culture, organizations management and organizations ethical performance are important on the success of an organization. In other words, if an organization wants to have sustainability and success in long term, all of these factors should be analyzed by the organization.

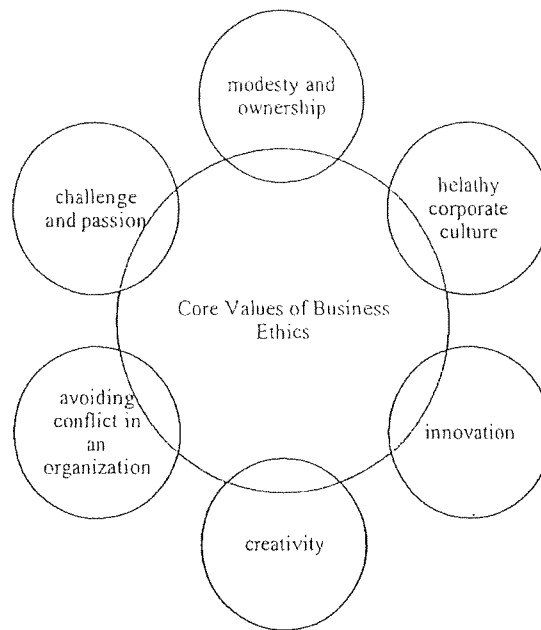
In today's global world, the environment in which organizations sustain their operations are competitive. In this competitive environment, if an organization wants to earn profitability and protects its sustainability, it should handle out business ethics systematically for earning competitive advantage. In other words, today's organizations should take the issue of business ethics more seriously. As conclusion, the main importance of business ethics for an organization is that business ethics helps organizations to gain competitive advantage.

Business ethics is important for organizations because (Ahmed et al., 2000; Salem et al, 2001);

- helps organization to protect the organizational reputation
- is needed to make business activities fair and reasonable for the shareholders
- improves customer relations. Customers prefer goods and services that are produced by organizations which act ethically.
- helps organizations in determining obligations and duties toward individual and groups outside the organization
- helps the top level of management to determine the best way to achieve the organizational goals
- specifies what actions should be undertaken to make high profits
- influences and contributes to employee commitment and customer satisfaction
- influences and contributes to cost control, reputation, revenue and profits

On the light of the importance of the business ethics, it can be said that the business ethics has some core values that have important role to influence the organizations outputs. The core values of business ethics are presented in Figure 5 below.

Figure 5. Core Values of Business Ethics



Source: Bonhert, 2013

In Figure 5, business ethics is not an independent concept and there is no clear cut from other organizational concepts. The core values of an organization about business ethics have determinants such as; personal ethics, decision-making processes, leadership, unrealistic performance goals, leadership. It can be said that all of these core values are connected to employees. In other words, if an employee behaves ethical, these processes (i.e. decision making processes) would be ethical. On the contrary, if employees prefer unethical decisions and/or break from the norms, the processes would be unethical. So, it would be important to find out, what drives employees to unethical behavior.

2.3.3. *Reasons of Unethical Behavior of the Employee*

Pressure is an important factor which drives employees behave unethical. Pressure such as; pressure to succeed, pressure to get ahead, pressure to meet the deadlines, pressure to expectations, pressure from bosses, customer, vendors can drive employees to behave unethical (Blazejak, 2011). Another factor which drives employees behave unethical is the situation of being not sure about which behavior is right and which is not. Of course,

these two factors are not only the factors that drive employees behave unethical. There are another reasons which drive employee behave unethical.

All these reasons of unethical behaviors of employees are categorized in two groups; “personal reasons” and “non-personal reasons” (Hasan, 2006).

2.3.3.1. Personal Reasons

The personal reasons that steers an employee to an unethical behavior is originated completely from the employee’s individual deficiencies, weaknesses, dilemmas and inabilities.

For example, if an employee has a high level of success orientation, the pressure he/she feels can drive this employee to behave unethically. Pressure to succeed, pressure to get ahead, pressure to meet deadlines and expectations, pressure from co-workers, bosses, customers, or vendors to engage in unethical activities or at least look the other way. Some people make unethical choices because they are not sure about what really is the right thing to do. Often, ethical problems are complicated, and the proper choice may be far from obvious (HR, 2011).

According to Wheelen and Hunger (2009) the reasons of the unethical behavior are;

- Lack of the standards of conduct
- Having different cultural norms and moral apart from the society
- Having different values from the organization and the colleagues
- Lack of craft knowledge
- The demographic information

For example, people who keep their self-interests on everything else or people who have motive for acting to generate spiritual and material gains do not refrain to lie, to play

off people, to build unfair business practices. Eagerness, egoism are other personal characteristic which people behave unethically have (Barak, 2001).

According to researches, one of the demographic factor which affect unethical behavior is gender. Ülgen (2003) find out that, ethical behaviors change in accordance with gender; women behave more ethical than men (Ekin ve Tezölmez, 1999). Another demographic factor which have effect on ethical behavior is seniority; people who have a longer professional life behave more ethical than the people who have shorter professional life (Ekin ve Tezölmez, 1999).

2.3.3.2. Non-Personal Reasons

According to Akdoğan (2003) there are also non-personal reasons that have important effects on an employees' unethical behavior. The non-personal reasons of unethical behavior are (Akdoğan, 2003);

- The ethical perception differentiation among the employees and organizations managerial staff
- Unfair competition environment in the organization
- Lack of confidence in the organizational environment
- Forged and false documentary

If an organization do not have any tolerance to un-ethical behavior and have a systematic ethical culture, the probability of unethical behaviors will decrease (Ferrell, Fraedrich, 1994).

As it can be seen, ethics have a large field of application and also very important for accounting.

3. ACCOUNTING ETHICS

Accounting is a system which identifies, measures, records, and transforms financial information about an organization or about an entity, for permitting informed judgments for the shareholders of the organization or the entity (Sevilengül, 2011). According to another definition, accounting measures the results of the operations of an organization and give information about the financial results of these measurements to the shareholders of the organization (Belkaoui, 2004). Accounting is an important information system that has several steps that should be conducted in every organization. All of the actions in these steps should be compatible with the ethical codes. In other words, the steps and actions and the records should be objective, should be compatible to standards and laws. In other words, all of the actions, measurements, information etc. in the accounting department and in the accounting processes should be ethical.

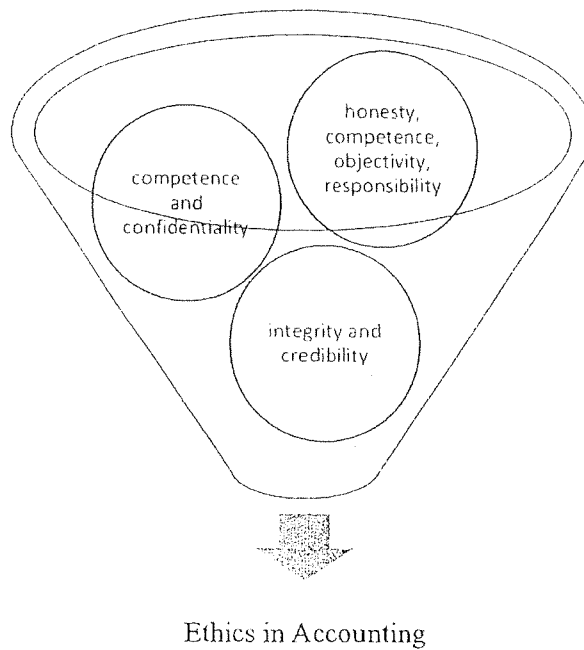
3.1. Relationship Between Accounting and Ethics

Accounting and ethics are highly relevant concepts. Moreover, it can be said that, in business world, the primary field of the ethics that should be applied in is accounting. The reason is that, accounting is the main actor that have a direct effect on an organizations financial results.

3.2. Necessity and Aim of Accounting Ethics

Accounting ethics contain the standards and principles which are important during conducting the accounting activities. The concept of ethics is especially more important in the accounting function of the organization. Thus, there should be some principles and standards that are commonly accepted for ethics in accounting. The principles and the standards that are important in the code of ethics in accounting are;

Figure 6. Ethics Code in Accounting



Source: <https://www.ifac.org/system/files/publications/files/ifac-code-of-ethics-for.pdf>
(12.03.2016)

Ethics is a must; a necessity for accounting activities. If an organization does not prefer to build the organizational standards and strategies for the sustainability of accounting ethics, the results to be faced by the organization will be unpleasant. At this point it would be really useful to glance at the accounting scandals happened in global business world, because of the organizations' inadequate attention to accounting ethics.

Table 7. Accounting Scandals – Misunderstood of Accounting Ethics

| Company | Year | Country | Problem |
|--------------------------|------|---------------|--|
| Xerox | 2000 | United States | Falsifying financial results |
| Enron | 2001 | United States | Hide debt from failed deals and projects |
| AOL | 2002 | United States | Inflated states |
| Kmart | 2002 | United States | Misleading accounting practices |
| Satyam Computer Services | 2009 | India | Falsified accounts |

Source: Bhuiyan, et.al, 2012.

Organizations' accounting functions should obey the ethical rules, standards, principles, procedures, etc. Because, ethical implications in accounting provides fair and accurate financial reporting. Fair and accurate financial reports in turn protect the organization to face with an accounting scandal. In summary, accounting ethics is a necessity and is one of the main issues that has importance for financial reporting.

3.3. Approaches to Accounting Ethics

The approaches of the accounting ethics are; teleological approach and deontological approach.

3.3.1. Teleological approach

In the teleological approach of accounting ethics, the principles of utility theory are dominant. In other words, in the theological approach of accounting, the utility -cost comparison is made for every step in the decision making process, and the results, derived from the comparison of utility and cost, are the main determinants of the decision making process.

3.3.2. Deontological approach

Deontological approach argues that; if people should have to follow the obligations which are built by other people and society because of the reasons to up-hold one's duty is to consider what is ethically correct (Rainbow, 2002).

In accounting system, principles and standards that have the effect on designated relationship among the accountants and their customers are the deontological principles and the approach is called deontological accounting ethics (Akdoğan, 2003). It is important for the accountants, if they want to be successful, to learn the professional deontology of accounting. It is not possible for an accountant to be successful without knowing the deontology of accounting.

An example would be helpful for understanding the essential difference between deontological ethics and teleological ethics. Baron (2012) gives the below example for explaining the difference between deontological ethics and teleological ethics.

"I promise to go to my friend's party on Saturday night. My friend is rather dull and humorless, and I think the party may be fairly boring. The next day another friend invites me to a rave on the same night. I sense this party will be really good fun. Taking the end of my happiness as the sole criterion for judging the rightness of my action, I break my promise to my other friend, miss her party and go to the rave. The next day my disappointed friend arrives crestfallen. "You didn't make the party", she moans, in a pained way. "Sorry mate", I reply, "I was ill". I sense that she would be really upset if I told the truth, so I lie. I have made the calculation that by so acting, and then lying, happiness is maximized. To the deontologist, Immanuel Kant, I have committed four wrongs.

- 1. I cannot universalize my action because I wouldn't want my friends to treat me like that.*
- 2. I have broken a promise, and so undermined the general rule that promise-keeping is good.*
- 3. I have acted out of the selfish motive of pleasure, not my duty to do the right thing.*
- 4. I have used my first friend as a means to an end - I have broken my promise to her in order to go to the second party"*

As a result, ethics is about adhering the rules and the principles of the society and existing in a wide selection of fields. Accounting is one of these fields and some rules and principles for ethical behavior.

3.4. Rules and Principles of Accounting Ethics

The codes of ethics for accounting are (ICAEW, <http://www.icaew.com/>, 08.03.2016);

- Integrity: A professional accountant should be straightforward and honest in all professional and business relationships.
- Objectivity: A professional accountant should not allow bias, conflict of interest or undue influence of others to override professional or business judgments.
- Professional Competence and Due Care: A professional accountant has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional services based on current developments in practice, legislation and techniques. A professional accountant should act diligently and in accordance with applicable technical and professional standards.
- Confidentiality: A professional accountant should respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose. Confidential information acquired as a result of professional and business relationships should not be used for the personal advantage of the professional accountant or third parties.
- Professional Behavior: A professional accountant should comply with relevant laws and regulations and should avoid any action that discredits the profession.

4. FACTORS AFFECTED UNETHICAL BEHAVIOR

The aim of this study is to find out the factors which have an effect on the unethical behaviors of the members of profession (professional accountant, certified public accountant and sworn in CPA) during the managing and conducting processes of accounting. Also, another aim of this story is to find out the reasons why do the members of profession behave unethical.

For answering the research question the target audience is determined as; "the CPAs and the accountants". To fare forth from this target audience, the population of this study is determined as the CPAs in İzmir, Turkey. A questionnaire is germinated and distributed to 80 CPAs and accountants who conduct accounting profession in İzmir. These CPAs, accountants are chosen from the people that I work together with in CPA office and from the accountants who are working in our customers' accounting department. 60 of these CPAs and accountants answer and give back the questionnaire for this research and so these are the sample group of this research.

Intended to the aim of this research, the researches in the literature that are similar to this research are examined. During the examination process for finding the scale that will be used in this research, it is regarded to find out a scale which's validity and reliability has tested. Also, after taking the answers of the questionnaire and record those to SPSS, the confidence test is conducted for all of the questionnaire data. As a result of this confidence test, the Cronbach Alfa of the scale for the questionnaire is found 0, 91 which is shown as $\alpha = 0, 91$ and noticed as; the confidence level of this scale is perfect.

The questionnaire which implemented to the participants have three basic parts. In the first part of the questionnaire, questions are aimed to find out the demographic attributes of the participants.

In the second part of the questionnaire, the questions are aimed to find out the situations about ethics that the member of CPA professions are faced up with. These questions are about;

- Impartiality and independency

- the difficulties about the implementation of the law

Last part of the questionnaire, the questions are about the attitudes of the member of CPA professions against unethical behavior.

The datum collected via questionnaire are analyzed by Statistical Package for Social Sciences (SPSS) 22.0 Program.

Like all other researches this research have limitations. These limitations are;

- this research is limited by the accountants that are operating İzmir Turkey,
- The findings of this research is limited by the scale of this research,
- The results of this research is limited by the population of this research.

4.1. Research Model

Hindering CPAs and accountants unethical behavior would provide the financial statements of organizations more veridical and more confidential. On this context, the aims of this thesis are;

- a. find out the factors which have effect on unethical behaviors of accountants during their occupational activities
- b. find out if there is a significant relationship among unethical behavior and demographical variables of accountants

For finding out the factors which have effect on unethical behaviors of accountants and for finding out if there is a significant relationship among unethical behavior and demographical variables of accountants two hypothesis are built. First hypothesis is; Demographic variables have an impact on the ethical behaviors of the accountants, and the second hypothesis is; Demographic variables do not have an impact on the ethical behaviors of the accountants

For verifying these hypothesis sub problems are developed. These are;

$H_{1,a}$ = Gender has impact on ethical behavior

H_{1,b} = Gender has no impact on ethical behavior

H_{2,a} = Education level has impact on ethical behavior

H_{2,b} = Education level has no impact on ethical behavior

H_{3,a} = Age has impact on ethical behavior

H_{3,b} = Age level has no impact on ethical behavior

H_{4,a} = Working year has impact on ethical behavior

H_{4,b} = Working year has no impact on ethical behavior

For testing the above hypothesis the variables of the research are designated as below;

- Dependent variable : ethical behavior
- Independent variable : gender, education level, age, working year

According to these variables the research model is developed as;

Ethical Behavior = x_1 Gender + x_2 Age + x_3 Education Level + x_4 Working Year

4.2. Findings

4.2.1. Demographic Findings

The questionnaire is conducted to the members of accounting profession who are active in İzmir city-center. The number of the valid questionnaires are 60. According to these questionnaires the accountants who answered the questions are distributed according to their titles as below;

Table 8. Distribution of the Accountants According to Title

| Title | Number | Percentage |
|--|-----------|------------|
| Public Practitioner (SM) | 10 | 16,67 |
| Certified Public Accountant (SMMM) | 45 | 75,00 |
| Sworn-in Certified Public Accountant (YMM) | 4 | 8,33 |
| Total | 60 | 100 |

According to Table 8, 10 of the participants (%16,67) are public practitioner (SM), 45 of the participants (%75,00) are Certified Public Accountant and 4 (%8,33) of the participants are Sworn-in Certified Public Accountant.

According to the answers given to the question; "How long do you practice accounting professions operatively?" there are, 25 accountants practicing accounting profession between 0-5 years, there are 15 accountants practicing accounting profession between 6-10 years, there are 10 accountants practicing accounting profession between 11-15 years, there are 2 accountants practicing accounting profession between 16-20 years and there are 8 accountants practicing accounting profession over 20 years. The distribution of the accountants according to the duration of practicing are as the below Table 9.

Table 9. Distribution of the Accountants According to Duration

| Year | Number | Percentage |
|--------------|-----------|------------|
| 0-5 | 25 | 41,67 |
| 6-10 | 15 | 25,00 |
| 11-15 | 10 | 16,67 |
| 16-20 | 2 | 3,33 |
| Over 20 | 8 | 13,33 |
| Total | 60 | 100 |

According to Table 9, 25 (%41,67) of the participants have 0-5 years of a career, 15 (%25,00) of the participants have 6-10 years of accounting career, 10 (%16,67) of the participants have 11-15 years of accounting career, 2 (%3,33) of the participants have 16-20 years of accounting career and 8 (%13,33) of the participants have over 20 years of

accounting career. It can be said that the accountants who participated this questionnaire are mostly (% 66, 67) in the beginning of their accounting career.

The distribution of the accountants according to gender are shown in the below table.

Table 10. Distribution of the Accountants According to Gender

| Gender | Number | Percentage |
|--------------|-----------|---------------|
| Male | 35 | 41,67 |
| Female | 25 | 58,33 |
| Total | 60 | 100,00 |

According to Table 10, 35 (%41,67) of the participants are male and 25 (%58,33) of the participants are female.

Another descriptive statistics about the participants is about their ages. The distribution of the accountants according to their ages are showing in the below table.

Table 11. Distribution of the Accountants According to Age

| Age | Number | Percentage |
|--------------|-----------|------------|
| 20-30 | 30 | 50,00 |
| 30-40 | 20 | 33,33 |
| 40-50 | 2 | 3,33 |
| Over 50 | 8 | 13,33 |
| Total | 60 | 100 |

According to Table 11, 30 of the participants are between the ages 20-30 (% 50,00), 20 (%33,33) of the participants are between the ages 30-40, and 2 (%3,33) of the participants are between the ages 40-50 and 8 (%13,33) of the participants are over 50 years old.

The educational background of the accountants are tried to be find out by the question; "What is the state of your education?" the distribution table according to the answers given is below.

Table 12. Distribution According to Educational Background

| Level of Education | Number | Percentage |
|------------------------|-----------|------------|
| Vocational High School | 5 | 8,33 |
| Associate Degree | 5 | 8,33 |
| License | 30 | 50,00 |
| Post Graduate | 15 | 25,00 |
| Doctorate | 5 | 8,33 |
| Total | 60 | 100 |

According to Table 12, 5 (%8,33) of the participants are graduate from vocational high school, 5 (%8,33) of the participants have associate degree, 30 (%50,00) of the participants have license degree, 15 (%25,00) of the participants have post graduate degree and 5 (%8,33) of the participants have doctorate degree.

For sharing the work load of the accountants and to avert fraud risk, there should be more than one accountant in the accounting departments of the organizations or in the accounting bureaus. For finding out how many people do the member of accountant professionals employing or working with; the question; “how many people are working in the accounting department?” is asked. The below table is showing the distribution according to the employee in the accounting departments via the answers given by the participants.

Table 13. Distribution of the Accountants According to Employee Number

| Employee | Number | Percentage |
|--------------|-----------|------------|
| Alone | 7 | 11,67 |
| 2-5 | 35 | 58,33 |
| 6-14 | 15 | 25,00 |
| Over 15 | 3 | 5,00 |
| Total | 60 | 100 |

According to Table 13; 7 (%11,67) of the participants are working alone. 35 (%58,33) of the participants have 2-5 employee, 15 (% 25,00) of the participants have 6-14 employee and only 3 (%5,00) of the participants have over 15 employee.

For avoiding calculation mistakes, and for lightening accountants, most of the organizations and also the CPA's prefer to use computer programs which are developed

for accounting according to the general accepted accounting standards. For a better operation, the computer number should be in proportion with then number of the accountants working in the accounting department. The below table is showing the number of the computers in the accounting departments.

Table 14. Number of the Computers in Accounting Department

| Number of Computers | Number of Employees |
|---------------------|---------------------|
| 1 | 7 |
| 2 | 12 |
| 3 | 11 |
| 4 | 8 |
| 5 | 4 |
| 6 | 18 |
| Total | 60 |

4.2.2. Findings about the Situations Encountered about Business Ethics

Especially the reporting outputs of accountants have effect on large masses. Information in the financial reports should be impartial and should be presented for public weal. The processes in which these information are gathered must be independent. In other words, the processes which are related to the financial solutions have to be independent, have to involve objectivity and have to include ethical behavior and especially the accounting processes should be compatible to regulations and all of the accountants in these processes should behave statutorily.

In the second part of the questionnaire, questions about implementation of profession law is asked to participants. The first questions related to the situations encountered about business ethics is; "do your customers try to affect you about the financial findings?" The distribution of the answers of the participants are as below;

Table 15. Effect of the Customers on Financial Findings

| | Number | % |
|-----|--------------|------------|
| Yes | 20 | 33,33 |
| No | 40 | 66,67 |
| | Total | 100 |

According to the findings, 20 (% 33,33) of the participants think that, their customers try to affect them about the financial findings of their organization. The number of participants who do not think that their customers try to affect them about the financial findings are 40 (%66,67).

One of the most important points about the profession of accounting is to behave lawfulness. An accountant should not approve rewards (gifts, money, etc.) from his/hers customers, should not behave unethical for preserving his/hers existing customers and should not suit the advices of his/her customers about the financial processes. If not, it is normal that the accountants would face with penal situations. The second question of Part II is about penal situations; “do you encounter any penalty because of a behavior which is not compatible to the law of profession?”

The answers of the participants are as below;

Table 16. Penalties about the Law of Profession

| | Number | % |
|-----|--------------|------------|
| Yes | 2 | 3,33 |
| No | 58 | 96,67 |
| | Total | 100 |

According to the findings, 58 (%96,67) of the participants does not encounter any penalty because of a behavior which is not compatible to the law of profession. Only 2 (%3,33) of the participants do face up with penalty because of a behavior which is not compatible to the law of profession

As it is known, in any system if the rewards and penalty system is efficient, the behaviors and attitudes of the people that are involved in this system would be more ethical. Because of this reasons the third question about ethical behavior of the accountants is “raising the penalties about not behaving adaptive to professional rules and laws, would decrease unethical behavior”

Table 17. Penalties / Ethical Behavior Relation

| | Number | % |
|-----|--------|-------|
| Yes | 53 | 88,33 |
| No | 7 | 11,67 |
| | Total | 100 |

According to the findings, 53 (%88,33) of the participants think that, if the penalties about not behaving adaptive to professional rules and laws are raised, the unethical behavior of accountants would decrease. 7 (%11,67) of the participants do not agree about penalties and ethical behavior do have relation.

The last question of Part II is; “accountants prefer to interpret the legal gaps favorable”

Table 18. Interpreting Legal Gaps

| | Number | % |
|-----|--------|-----|
| Yes | 45 | 75 |
| No | 15 | 25 |
| | Total | 100 |

According to Table 18, 45 (%75) of the participants prefer to use the legal gaps if it is needed. 15 (%25) of the participants do not use the legal gaps even if it is favorable.

4.2.3. Findings about the Attitudes and Opinions Related to Business Ethics

By the scale of this research it is also measured the attitudes and the opinions of the participants which are related to business ethics.

Frequency Analysis

Table 19. Accounting Professionals / Knowledge

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 2 | 3,33 |
| Disagree | 7 | 11,67 |
| Neither Agree Nor Disagree | 10 | 16,67 |
| Agree | 27 | 45,00 |
| Strongly Agree | 14 | 23,33 |
| Total | 60 | 100 |

According to Table 19, 2 (%3,33) of the participants strongly disagree that the accounting professionals do have knowledge for preparing the information for the organizational decision making processes. 7 (%11,67) of the participants disagree that the accounting professionals do have knowledge for preparing the information for the organizational decision making processes. 10 (%16,67) of the participants are uncertain about if the accounting professionals do have knowledge for preparing the information for the organizational decision making processes. 27 (%45,00) of the participants agree that that the accounting professionals do have knowledge for preparing the information for the organizational decision making processes. 14 (%23,33) of the participants strongly agree that the accounting professionals do have knowledge for preparing the information for the organizational decision making processes. As it can be seen from the above table most of the accountants (with a 68, 33 percentage) agrees that, the member of the accounting professionals do have enough knowledge for preparing the information needed for the organizational decision making processes.

Accounting professionals have important knowledge about the past records about organizations and also know the financial history of the organizations. In other words, accounting professionals have knowledge about the financial results of the organizational decision making processes. So, it is expected that accounting professionals do have enough knowledge for preparing the information needed for the organizational decision making processes.

Table 20. Serving Detailed Information about Company

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 1 | 1,67 |
| Disagree | 2 | 3,33 |
| Neither Agree Nor Disagree | 1 | 1,67 |
| Agree | 38 | 63,66 |
| Strongly Agree | 18 | 30 |
| Total | 60 | 100 |

According to the Table 20, only 1 (%1,67) of the participants strongly disagree the statement; "if companies want their accounting recordings reflect the truth then they should serve to their accountants' detailed information about their companies." 2 (%3,33) of the participants disagree to this statement. 1 (%1,67) of the participants is uncertain about the statement, 38 (%63,66) of the participants agree and 18 (%30) of the participants strongly agree to the statement. As a result, nearly % 94 of the accountants, believe that; if companies want their accounting recordings reflect the truth then they should serve to their accountants' detailed information about their companies. This result is an expected result. Accounting is a process which records, summarizes and reports the financial activities of organizations and for these activities, accounting professionals must gain detailed information about the financial activities of the companies.

In the third questions of Part III, it is asked; "if members of accounting profession are able to answer none of the questions about available legislation. According to the attendants, members of accounting profession are able to answer any of the questions about available legislation.

Table 21. Answering any of the Questions about Legislation

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 2 | 3,33 |
| Disagree | 8 | 13,33 |
| Neither Agree Nor Disagree | 7 | 11,67 |
| Agree | 25 | 41,67 |
| Strongly Agree | 18 | 30,00 |
| Total | 60 | 100 |

According to Table 21, 2 (%3,33) of the participants strongly disagree that the accounting professionals are able to answer none of the questions about available legislation. 8 (%13,33) of the participants disagree that the accounting professionals are able to answer none of the questions about available legislation. 7 (%11,67) of the participants are uncertain about the asked statement. 25 (%41,67) of the participants agree and 18 (%30,00) of the participants strongly agree that the accounting professionals are able to answer the questions about available legislation.

During the accounting activities, the records and the financial reports must be consistent and completely constitute to the laws, to the public acts and to the generally accepted accounting principles. Thus, all of the accounting professionals should have enough knowledge about tax laws, generally accepted accounting principles and legislation and all of the accounting professionals should have the ability to answer any of the questions about these legislation.

The forth questions is “accountants have to arrange the financial findings suitable to the customers’ expectations”

Table 22. Arranging Financial Findings Key to Customers’ Expectations

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 53 | 88,33 |
| Disagree | 3 | 5,00 |
| Neither Agree Nor Disagree | 2 | 3,33 |
| Agree | 1 | 1,67 |
| Strongly Agree | 1 | 1,67 |
| Total | 60 | 100 |

According to Table 22, 53 (%88,33) of the participants strongly disagree the statement; “accountants have to arrange the financial findings suitable to the customers’ expectations”. Number of the participants who disagree to this statement is 3 (%5,00), who are uncertain about this statement is 2 (%3,33), who agree to this statement is 1 (1,67) and who strongly disagree to this statement is 1 (%1,67). It can be said that nearly most of the accountants strongly disagree the situation about arranging the financial findings key to their customers. As it is mentioned before, accounting activities should fit the

legislation. So it should be unacceptable for all of the accounting professional to arrange financial findings suitable to their customers expectations.

The fifth questions is “accountants should not approve any kind of rewards except their wages”

Table 23. Approving Rewards

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 50 | 83,33 |
| Disagree | 3 | 5,00 |
| Neither Agree Nor Disagree | 5 | 8,33 |
| Agree | 2 | 3,34 |
| Strongly Agree | 0 | 0 |
| Total | 60 | 100 |

According to Table 23, 50 (% 83,33) of the participants strongly disagree, the statement; “accountants should not approve any kind of rewards except their wages”. The number of the participants who disagree to this statement is 3 (%5,00), who are uncertain is 5 (%8,33), who agrees to this statement is 2 (%3,34). None of the accounting professionals strongly agree to the asked statement.

The sixth questions is “it is a normal situation if accountant establish a trade relation with his/hers customers”

Table 24. Establishing Trade Relation

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 49 | 81,67 |
| Disagree | 5 | 8,33 |
| Neither Agree Nor Disagree | 4 | 6,67 |
| Agree | 2 | 3,33 |
| Strongly Agree | 0 | 0 |
| Total | 60 | 100 |

According to Table 24, 49 (%81,67) of the participants strongly disagree that “it is a normal situation if an accountant establish trade relation with his/her customers. 5

(%8,33) of the participants disagree, 4 (%6,67) of the participants are uncertain and 2 (%3,33) of the participants agree to this statement.

An accounting professional has to be independent and has to decide about the financial recordings without pressure. But if an accounting professional do have a trade relationship with his/hers customer, the independence of the accounting professional would disappear. If an accounting professional cannot behave independent during the accounting activities, it is hard to say that all of the financial results and the recording are legitimate.

For finding out if professional accountants believe that the organizations / bodies about accounting are impartial two questions are asked to attendants. The statistical analysis about the answers are as below.

It is asked to the attenders “the trade bodies in our country are working impartially” and “organizations about accounting in our country are working impartially”.

Table 25. Impartiality of Profession Organizations

| | | Frequency | Percentage |
|---|----------------------------|-----------|------------|
| The trade bodies in our country are working impartially | Strongly Disagree | 28 | 46,67 |
| | Disagree | 14 | 23,33 |
| | Neither Agree Nor Disagree | 10 | 16,67 |
| | Agree | 7 | 11,67 |
| | Strongly Agree | 1 | 1,67 |
| | Total | 60 | 100 |
| Organizations about accounting in our country are working impartially | Strongly Disagree | 21 | 35,00 |
| | Disagree | 18 | 30,00 |
| | Neither Agree Nor Disagree | 12 | 20,00 |
| | Agree | 7 | 11,67 |
| | Strongly Agree | 2 | 3,33 |
| | Total | 60 | 100 |

As it can be seen from the above table accountants do not believe that the trade bodies (% 70) and the organizations about accounting (% 65) are working impartially.

The ninth question asked to the attenders is;

“Accountants pretend objectively about the conflicts among the taxpayers and public bodies”

The frequency distribution of the attenders answers are in the below table;

Table 26. Objective Behavior in the Conflicts between Taxpayers and Public Bodies

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 4 | 6,67 |
| Disagree | 6 | 10,00 |
| Neither Agree Nor Disagree | 14 | 23,33 |
| Agree | 28 | 46,67 |
| Strongly Agree | 8 | 13,33 |
| Total | 60 | 100 |

It can be said that, most of the attenders believe that accountants behave objectively while a conflict occurs between a taxpayer and a public body. If an accountant do not have the ability about to behave objectively during the conflicts occurred between taxpayer and a public body, and if the accountant try to solve out the problem in favor of its customer (the tax payer) without being objective, it can be said that the accountant behaves unethical. Because, accounting professionals should conduct all of the accounting activities, all of the relationships about accounting processes objectively and legitimately. If an accountant do not decide objectively and try to find a way to find out the problem only in favor of his/hers customer, there would be undesirable results such as; loss of tax, tax audit etc.

The tenth questions is about awareness. It is asked to the attenders;

“accountants are aware of their responsibilities to taxpayers, public and colleagues”

It is expected that, most of the attenders answered this question whether “I agree” or “I strongly agree”. The frequency distribution of the answers are below;

Table 27. Awareness of Responsibility

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 2 | 3,33 |
| Disagree | 1 | 1,67 |
| Neither Agree Nor Disagree | 3 | 5,00 |
| Agree | 20 | 33,33 |
| Strongly Agree | 34 | 56,67 |
| Total | 60 | 100 |

As it is expected most of the accountants are conscious of their responsibilities. Another questions about accountants' responsibility is like;

“accountants fulfill all of their responsibilities that are determined by law”

The frequency distributions of the answers given to this question are summarized as below;

Table 28. Fulfilling Responsibility

| | Frequency | Percentage |
|----------------------------|-----------|------------|
| Strongly Disagree | 0 | 0 |
| Disagree | 1 | 1,67 |
| Neither Agree Nor Disagree | 8 | 13,33 |
| Agree | 22 | 36,67 |
| Strongly Agree | 29 | 48,33 |
| Total | 60 | 100 |

According to general accepted accounting principles, the financial reports (balance-sheet, income table, etc.) should reflect the truth about company. In other words, every single operation should be reflected to the financial reports. The answers of the accountants about the questions related to financial results are as the below tables.

Table 29. Operation Not Suitable to Law

| | | Frequency | Percentage |
|---|----------------------------|-----------|------------|
| If there is an operation which is not suitable to law, I hand in this operation to my client and provide my client to correct this operation. | Strongly Disagree | 2 | 3,33 |
| | Disagree | 3 | 5,00 |
| | Neither Agree Nor Disagree | 5 | 8,33 |
| | Agree | 38 | 63,33 |
| | Strongly Agree | 12 | 20,00 |
| | Total | 60 | 100 |

Table 29 shows, the answers of the participants to the questions; "If there is an operation which is not suitable to law, I hand in this operation to my client and provide my client to correct this operation.". 2 (%3,33) of the participants strongly disagree to the questions, 3 (%5,00) of the participants disagree to the questions, 5 (%8,33) of the participants are uncertain about the answer, 38 (%63,33) of the participants agree to the questions and 12 (%20,00) of the participant strongly disagree to the question.

Table 30. Financial Tables / Financial Results

| | | Frequency | Percentage |
|--|----------------------------|-----------|------------|
| Every information about the client organization must be fall into the financial tables | Strongly Disagree | 1 | 1,67 |
| | Disagree | 1 | 1,67 |
| | Neither Agree Nor Disagree | 4 | 6,67 |
| | Agree | 24 | 40,00 |
| | Strongly Agree | 30 | 50,00 |
| | Total | 60 | 100 |

Table 30 shows, the answers of the participants to the statement; "Every information about the client organization must be fall into the financial tables." 1 (%1,67) of the participants strongly disagree to the statement, 1 (%1,67) of the participants disagree to the questions, 4 (%6,67) of the participants are uncertain about the answer, 24 (%40,00) of the participants agree to the questions and 30 (%50,00) of the participant strongly disagree to the question.

According to the findings in the Table 29 and Table 30, participants think that, the information about their client organizations should be shown into all of the financial tables. Also, the participants think that, if there is an financial activity which is not legitimate, an accounting professional should inform its client organization about this activity and suggest the suitable and legitimate solution.

In the second part of the questionnaire, it is asked "accountants prefer to interpret the legal gaps favorable". According to answers, %75 of the accountants prefer to interpret the legal gaps favorable. The answers given to the questions in Part II related to this subject are shown in Table 31 and Table 32.

Table 31. Legal Gaps

| | | Frequency | Percentage |
|--|----------------------------|-----------|------------|
| I use legal gaps and built strategies for my clients and let them avoid to obey costly rules and legislations. | Strongly Disagree | 3 | 5,00 |
| | Disagree | 6 | 10,00 |
| | Neither Agree Nor Disagree | 10 | 16,67 |
| | Agree | 36 | 60,00 |
| | Strongly Agree | 5 | 8,33 |
| | Total | 60 | 100 |

According to Table 31, 3 (%5,00) of the participants and 6 (%10,00) of the participants do not use legal gaps and built strategies for their clients. 10 (%16,67) of the participants are uncertain about using legal gaps and 36 (%60,00) and 5 (%8,33) of the participants do use legal gaps and built strategies for their clients and let the clients avoid to obey costly rules and legislations.

Table 32. Regulations About Tax

| | | | |
|--|----------------------------|-----------|------------|
| I interpret the regulations about tax compatible with law. | Strongly Disagree | 0 | 0 |
| | Disagree | 1 | 1,67 |
| | Neither Agree Nor Disagree | 2 | 3,33 |
| | Agree | 49 | 81,67 |
| | Strongly Agree | 8 | 13,33 |
| | Total | 60 | 100 |

In Table 32 the answers of the participants to the statement; "I interpret the regulations about tax compatible with law", 1 (%1,67) of the participants disagree to this statement, 2 (%3,33) of the participants are uncertain about the statement, 49 (%81,67) of the participants agree to the statement, 8 (%13,33) of the participants strongly agree to the statement.

According to Table 31 and 32, for objective, true and reliable financial tables, accounting professionals should record the financial activities suitable to the laws and legislation. It is expected that, all of the accounting professionals behave same. But because of the legal gaps, most of the accounting professionals use these gaps and avoid their customers to pay high taxes. At this point, it can be said that, using legal gaps are not only a problem of accounting professionals and accounting sector, but also a problem of legislator. The legislator should strictly draw legal lines for financial activities and restrain legal gaps.

4.3. Analysis of the Sub Problems

4.3.1. *Gender versus Ethical Behavior*

In this project, it is hypothesize that, gender have effect on professional accountants ethical behavior about his/her business.

H_{1,a} = Gender has impact on ethical behavior

H_{1,b} = Gender has no impact on ethical behavior

According to these hypotheses the statements about business ethics are analyzed according to gender. As a result of these analysis, a significant difference is found only in the sixth statement: "is a normal situation if accountant establish a trade relation with his/hers customers?"

Table 33. Gender / Establishing Trade Relation Cross Table

| | Gender | Frequency | Percentage |
|----------------------------|--------|-----------|------------|
| Strongly Disagree | Female | 23 | 92,00 |
| | Male | 28 | 77,78 |
| Disagree | Female | 1 | 4,00 |
| | Male | 3 | 8,33 |
| Neither Agree Nor Disagree | Female | 1 | 4,00 |
| | Male | 3 | 8,33 |
| Agree | Female | 0 | - |
| | Male | 2 | 5,56 |
| Strongly Agree | Female | 0 | - |
| | Male | 0 | - |

(Pearson Chi-Square = 18,295; p = 0,001)

According to the above table and the p = 0,001 value; there is a relationship among gender and establish a trade relation with customers. Because, p = 0,001 < 0,05. So it can be said that there is a significant relationship between gender and establishing trade relation with customers.

4.3.2. Education Level versus Ethical Behavior

Another hypotheses of this study is;

H_{2,a} = Education level has impact on ethical behavior

H_{2,b} = Education level has no impact on ethical behavior

According to these hypotheses the statements about business ethics are analyzed in 3 questions;

- accountants decide without the pressures of public and taxpayers
- does the trade body that you are a member of conducts an education about ethics

- do your customers apply pressure about financial findings

Table 34. Decision Making – Pressure

| | | Frequency | Percentage |
|----------------------------|------------------|-----------|------------|
| Strongly Disagree | High School | 0 | 0 |
| | Associate Degree | 1 | 33,33 |
| | Licence | 2 | 66,67 |
| | Post Graduate | 0 | 0,00 |
| | Doctorate | 0 | 0 |
| Disagree | High School | 0 | 0 |
| | Associate Degree | 2 | 50,00 |
| | Licence | 0 | 0,00 |
| | Post Graduate | 2 | 50,00 |
| | Doctorate | 0 | 0 |
| Neither Agree Nor Disagree | High School | 5 | 27,78 |
| | Associate Degree | 2 | 11,11 |
| | Licence | 8 | 44,44 |
| | Post Graduate | 3 | 16,67 |
| | Doctorate | 0 | 0,00 |
| Agree | High School | 0 | 0 |
| | Associate Degree | 0 | 0 |
| | Licence | 5 | 33,33 |
| | Post Graduate | 8 | 53,33 |
| | Doctorate | 2 | 13,33 |
| Strongly Agree | High School | 0 | 0 |
| | Associate Degree | 0 | 0 |
| | Licence | 10 | 71,43 |
| | Post Graduate | 1 | 7,14 |
| | Doctorate | 3 | 21,43 |

(Pearson Chi-Square = 9,897; p = 0,001)

As it can be seen from the above table, $p = 0,01 < 0,05$; there is a significant difference according to the education level of the accountants and the answers given to the question “accountants decide without the pressures of public and taxpayers”

Most of the accountants that have higher education level answered this questions whether “I agree” and “I strongly agree”, the accountants who lower education level answered this question; “neither agree nor disagree”, “I disagree”, “strongly disagree”. According to these results, it is assumed that, when education level is increased, accountants’ belief about pressures of public and taxpayers on decision is increased.

At the following table, it is tried to find out if there is a significant relationship between the answers of the accountants to the question “does the trade body that you are a member of conducts an education about ethics” and the accountants education level. According to the findings there is a significant relationship between the answers given to this question and education level. In general, the accountants that have high school education mostly answer this question “Yes”. But the accountants whose education level is at least bachelor’s degree answer this question “No”.

Table 35. Trade Body’s Conducting Education

| | Education Level | Frequency | Percentage |
|-----|---------------------------------|-----------|------------|
| Yes | High School / Associate Degree | 7 | 25,00 |
| | License/Post Graduate/Doctorate | 21 | 75,00 |
| No | High School / Associate Degree | 3 | 9,37 |
| | License/Post Graduate/Doctorate | 29 | 90,62 |
| | Total | 60 | 100 |

(Pearson Chi-Square = 4,512)

At the following table, it is tried to find out if there is a significant relationship between the answers of the accountants to the question “do your customers apply pressure about financial findings” and the accounting professionals education level. According to the findings there is a significant relationship between the answers given to this question and education level. In general, the accountants that have high school education mostly answer this question “Yes”. But the accountants whose education level is at least

bachelor's degree answer this question is "Yes" or "No". As a result, it is assumed that, when an accountant have a higher education level, he/she senses more about the pressure from his/hers customer.

Table 36. Decision Making- Customer Pressure

| | Education Level | Frequency | Percentage |
|-----|---------------------------------|-----------|------------|
| Yes | High School / Associate Degree | 2 | 5,88 |
| | License/Post Graduate/Doctorate | 32 | 94,12 |
| No | High School / Associate Degree | 8 | 2,08 |
| | License/Post Graduate/Doctorate | 18 | 4,68 |
| | Total | 60 | 100 |

(Pearson Chi-Square = 5,876)

During decision making processes, if an accounting professional has enough knowledge about accounting activities (recording, summarizing, reporting) and related laws and legislation, he/she do not feel pressure during his/hers decision making processes. And if third parties exert pressure to the accounting professional he/she have the confidence to avoid all these pressures by his/hers knowledge and professional experience. For gaining knowledge one of the most important actor is education. So that, if an accounting professional do have education about accounting and accounting activities, it is an expected result that he / she do not feel pressure during his / hers activities.

4.3.3. Age versus Ethical Behavior

Another hypotheses of this study is on whether, age have effect on professional accountants ethical behavior about his/her business.

$H_{3,a}$ = Age has impact on ethical behavior

$H_{3,b}$ = Age level has no impact on ethical behavior

According to these hypotheses the statements about business ethics are analyzed according to age. As a result of these analysis, a significant difference is found in question; accountants are aware of their responsibility to taxpayers, to government and to colleagues

Table 37. Aware of Responsibility – Age Relationship

| | Education Level | Frequency | Percentage |
|----------------------------|-----------------|-----------|------------|
| Strongly Disagree | Under 39 | 4 | 80,00 |
| | Over 40 | 1 | 20,00 |
| Disagree | Under 39 | 12 | 75,00 |
| | Over 40 | 4 | 25,00 |
| Neither Agree Nor Disagree | Under 39 | 6 | 37,50 |
| | Over 40 | 10 | 62,50 |
| Agree | Under 39 | 12 | 85,71 |
| | Over 40 | 2 | 14,28 |
| Strongly Agree | Under 39 | 5 | 55,55 |
| | Over 40 | 4 | 44,44 |
| | Total | 60 | 100 |

(Pearson Chi-Square: 11,975)

At the above table, it is tried to find out if there is a significant relationship between the answers of the accountants to the question “do accountants are aware of their responsibility to taxpayers, to government and to colleagues” and the accountants age. According to the findings there is a significant relationship between the answers given to this question and age.

In general, the accountants who are under 39, generally answer this question as; “I agree” and “I definitely agree”. Bu on the other hand, accountants who are over 40 answer this question as “neither agree nor disagree”. It can be said that, when accountants get older, their awareness about responsibility are increase.

4.3.4. Working Year versus Ethical Behavior

Another hypotheses of this study is, age have effect on professional accountants ethical behavior about his/her business.

H_{4,a} = Working year has impact on ethical behavior

H_{4,b} = Working year has no impact on ethical behavior

According to these hypotheses the statements about business ethics are analyzed according to working year. As a result of these analysis, a significant difference is found in questions;

- accountants definitely hide the secrets of their taxpayers from their colleagues
- accountants apply different wage scales to their customers
- accountants are aware of their responsibility to taxpayers, to government and to colleagues

the findings about the answers about the question “accountants definitely hide the secrets of their taxpayers from their colleagues” are as below;

Table 38. Hiding Secrets

| | Working Year | Frequency | Percentage |
|----------------------------|---------------|-----------|------------|
| Strongly Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 0 | 0 |
| | 11-15 Years | 1 | 100,00 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 2 | 100,00 |
| | 11-15 Years | 0 | 0 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Neither Agree Nor Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 0 | 0 |
| | 11-15 Years | 0 | 0 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 3 | 100,00 |
| Agree | 0-5 Years | 3 | 7,69 |
| | 6-10 Years | 9 | 24,32 |
| | 11-15 Years | 15 | 45,45 |
| | 16-20 Years | 6 | 31,57 |
| | Over 20 Years | 6 | 40,00 |
| Strongly Agree | 0-5 Years | 1 | 6,66 |
| | 6-10 Years | 5 | 6,75 |
| | 11-15 Years | 1 | 1,44 |
| | 16-20 Years | 2 | 2,94 |
| | Over 20 Years | 6 | 9,09 |
| | Total | 60 | 100 |

(Pearson Chi-Square: 25,472)

As it can be seen from the above table, the answers about the question “accountants definitely hide the secrets of their taxpayers from their colleagues” are differ among the working years. It can be said that, when working period is increased the consciousness level about hiding the secrets of customers increase.

The findings about the answers given to the question about applying different age scales are as below;

Table 39. Applying Different Wage Scales

| | Working Year | Frequency | Percentage |
|----------------------------|---------------|-----------|------------|
| Strongly Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 0 | 0 |
| | 11-15 Years | 1 | 100,00 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 2 | 100,00 |
| | 11-15 Years | 0 | 0 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Neither Agree Nor Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 0 | 0 |
| | 11-15 Years | 2 | 100,00 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Agree | 0-5 Years | 2 | 6,45 |
| | 6-10 Years | 8 | 25,00 |
| | 11-15 Years | 12 | 40,00 |
| | 16-20 Years | 5 | 25,00 |
| | Over 20 Years | 4 | 20,00 |
| Strongly Agree | 0-5 Years | 3 | 13,04 |
| | 6-10 Years | 6 | 7,50 |
| | 11-15 Years | 2 | 2,70 |
| | 16-20 Years | 5 | 6,94 |
| | Over 20 Years | 7 | 10,44 |
| | Total | 60 | 100 |

(Pearson Chi-Square: 27,561)

It is expected that all of the accountants apply the same wage scales to their customers. But because of the conjuncture it is known that most of the accountants apply

different wages than the wage scales. The findings at the above table is a proof of this statement. As it can be seen from the above table, accountants apply different wages.

In this analysis it is tried to find out if there is a significant relationship between the working year of an accountant and the applying wage scale. According to the findings it can be said that, there is a significant relationship between these two variables.

The last statement which's answers are differ among the working years is; accountants are aware of their responsibility to taxpayers, to government and to colleagues.

Table 40. Awareness of Responsibility

| | Working Year | Frequency | Percentage |
|----------------------------|---------------|-----------|------------|
| Strongly Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 0 | 0 |
| | 11-15 Years | 1 | 100,00 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 2 | 100,00 |
| | 11-15 Years | 0 | 0 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Neither Agree Nor Disagree | 0-5 Years | 0 | 0 |
| | 6-10 Years | 0 | 0 |
| | 11-15 Years | 2 | 100,00 |
| | 16-20 Years | 0 | 0 |
| | Over 20 Years | 0 | 0 |
| Agree | 0-5 Years | 2 | 6,45 |
| | 6-10 Years | 8 | 25,00 |
| | 11-15 Years | 12 | 40,00 |

| | | | |
|----------------|---------------|----|-------|
| | 16-20 Years | 5 | 25,00 |
| | Over 20 Years | 4 | 20,00 |
| Strongly Agree | 0-5 Years | 3 | 13,04 |
| | 6-10 Years | 6 | 7,50 |
| | 11-15 Years | 2 | 2,70 |
| | 16-20 Years | 5 | 6,94 |
| | Over 20 Years | 7 | 10,44 |
| | Total | 60 | 100 |

According to the findings it can be said that, there is a significant relationship between these two variables. More experienced accountants are more aware of their responsibility to taxpayers, to government and to their colleagues.

CONCLUSION

As a result of globalization, competition level is increased in every sector. For gaining competitive advantage, most of the organizations try to build loyal customers and their market shares. Building loyal customers and increasing market shares are two difficult targets for organizations. For reaching these targets, some organizations conduct their business activities unethical such as, showing misleading information in their financial tables or bribe. These unethical behaviors are directly concerned with the accounting activities of the organizations. Because for giving misleading information about the financial solutions, the financial activities are recorded wrong or defectively. This situation is about ethic and accounting relationship. In other words, the main question is about this ethical area in the business world and assumed that, unethical behavior is mostly prevalent in accounting and finance field.

In this study, a questionnaire is conducted to the CPAs working in İzmir. The findings found out from the questionnaire is about if demographic characteristics of accountants do have effect on ethical behavior. The findings are limited by the accountants that are operating İzmir Turkey, by the scale of this research and it is observed that, all of the CPAs' who answered the questions honestly answer the questions.

Accounting professionals are important actors in accounting and finance field. They record, summarize and report the financial activities of the organizations. So their ethical or unethical behaviors during accounting activities directly affect the financial solutions of the organizations. By this context, the main target of this thesis is to find out the factors that have effect on ethical behavior of accounting professionals and for finding out if there is a significant relationship among demographic variables and ethical behavior.

Tax revenues are one of the most important revenue items of today's governments. During the policy taxation processes of the governments, one of the most important thing it to hinder repressive tax and repressive taxation. There are two important factors that have effect on hindering repressive taxes and improving the tax revenues of government. These are; taxpayers and CPAs who provide the relationship between government and taxpayers in the tax system. Because of this reason, the ethical behaviors of CPAs are

directly effects the amount of taxes collected. Within this framework, it can be said that the factors that have effect on the ethical behaviors of CPAs are important for tax system. According to the findings of this study the factors gender is the only demographic factor which do have have effect on CPAs' ethical behavior. Gender is effective on establishing trade relation with customers.

Education level of the CPAs is only have significant effect on deciding without pressure of public and taxpayers. CPAs who have higher education level decide without pressure of public and taxpayers. So that, it would be better to organize education programs and certification programs aimed to CPAs and improve their education level would have benefit for the tax system.

Awareness of the responsibility is an important case for CPAs. CPAs should be aware of their responsibilities both to their customers and to government in the tax system. It is tried to find out that if demographical factors do have effect on the awareness of the responsibility of CPAs. According to the research findings, age of the CPAs have a significant effect on the awareness about responsibility. When accountants get older, their awareness about responsibility are increase. CPAs, definitely hide the secrets of their taxpayers from their colleagues, apply different wage scales to their customers and aware of their responsibility to taxpayers, to government and to colleagues when they have higher working time.

Although demographic factors do have effect on ethical behavior it is assumed that ethical behavior should not be affected from demographic factors. Every accounting professional should behave ethical and conduct their business activities suitable to laws and GAAP.

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APPENDIX

Anket Soruları / Questionnaire

I. Bölüm: Demografik Bilgiler

1. Meslek Unvanınız Nedir?

Yoktur SM SMMM YMM

2. İzmir’de hangi ilçe sınırları içerisinde mesleğinizi sürdürmektedirsiniz?

.....

3. Muhasebe Mesleğini Faal Olarak Kaç Yıldır Yapmaktasınız?

0-5 6-10 11-15 16-20 20 ve -üzeri

4. Cinsiyetiniz

Kadın Erkek

5. Yaşınız

20-30 30-40 40-50 50 ve üzeri

6. Öğrenim Durumunuz?

Ticaret Meslek Lisesi Önlisans Lisans Yüksek lisans

Doktora

7. Muhasebe Departmanındaki Eleman Sayısı

Yalnızım 6-14 Arası 2-5 Arası 15 ve Üzeri

8. Muhasebe Departmanındaki Toplam Bilgisayar Sayınız?

1 2 3 5 6 ve Üzeri

9. Aylık Ortalama Gelir Düzeyiniz?

0-500 501-1000 1001-1500 1500 ve üzeri

10. Şirketiniz Bağımsız Denetimden Geçiyor Mu?

Evet Hayır

11. Şirketiniz Kaç Yıldır Bağımsız Denetimden Geçiyor?

0-5 5-10 15 ve üzeri

12. Şirketiniz için hazırlanan bağımsız denetim raporunda “olumsuz görüş” verildi mi?

Evet Hayır

II. Bölüm: Meslek Etiği ile İlgili Karşılaşılan Durumlar

A. Tarafsızlık ve Bağımsızlık ile İlgili Sorular

1. İş hacminizin %15'inden fazlasını oluşturan bir müşteri işletmeniz var mıdır?

Evet Hayır

2. Müşteriniz olan işletmeniz ile sözleşme kapsamındaki ücretiniz haricinde herhangi bir borç-alacak ilişkiniz oldu mu?

Evet Hayır

3. Müşteriniz olan işletmeden, hediye adı altında, parasal olarak yüksek değerli olan bir şey aldınız mı?

Evet Hayır

4. Müşteriniz ile aranızda mahkemeye taşınan bir sorun yaşadınız mı?

Evet Hayır

5. Müşteri işletmelerinizden herhangi birisi ile ortaklık ilişkisi içerisinde misini?

Evet Hayır

6. Denetim şirketlerinin bulunmasında müşterilerinize yardımcı oldunuz mu?

Evet Hayır

7. Müşteri olan işletmenize, muhasebe mesleğinin alanına girmeyen diğer işletme fonksiyonlarına ilişkin herhangi bir katkı sağladınız mı?

Evet

Hayır

8. Müşteri işletmeleriniz arasında, beş yıldan daha fazla süre için aynı bağımsız denetim şirketi ile çalışan bir işletmeniz var mıdır?

Evet

Hayır

B. MESLEK KANUNUNUN UYGULANMASINA İLİŞKİN SORULAR

1. Müşteri işletmeleriniz, finansal sonuçlara ilişkin olarak üzerinizde etki sağlamaya çalışırlar mı?

Evet

Hayır

2. Meslek kanununa aykırı olarak nitelendirilen herhangi bir davranış nedeni ile cezai bir durum ile karşılaştınız mı?

Evet

Hayır

3. Mesleki kurallara ve kanunlara uyum ile ilgili cezaların artması, etik dışı davranışları azaltacaktır.

Evet

Hayır

4. "Meslek mensupları yasal boşlukları lehe yorumlamayı tercih etmektedir" cümlesine katılıyor musunuz?

Evet

Hayır

II. Bölüm: Meslek Etiği ile İlgili Karşılaşılan Durumlar

Lütfen aşağıdaki soruları katılım düzeyinize göre işaretleyiniz

| | Kesinlikle Katılmıyorum | Katılmıyorum | Kararsızım | Katılıyorum | Kesinlikle Katılıyorum |
|---|-------------------------|--------------|------------|-------------|------------------------|
| Meslek mensupları işletme kararları için gerekli bilgilerin hazırlanmasında yeterli bilgiye sahiptir. | | | | | |
| Mükellefler ayrıntılı bilgiler sağladıklarında kayıtlar doğruyu yansıtır | | | | | |
| Meslek mensupları mevcut mevzuat hakkında her türlü sorulara cevap verebilirler | | | | | |
| Meslek mensupları ücret dışında müşteriden hediye kabul etmemelidir. | | | | | |
| Meslek mensuplarının müşteriyle ortaklık, borç, alacak, ilişkisine girmesi normaldir | | | | | |
| Ülkemizde meslek örgütleri tarafsız çalışmaktadır | | | | | |
| Meslek mensupları ilgili taraflara doğru ve yeterli bilgi vermemektedir | | | | | |
| Meslek mensupları kamu kurumları ile mükellefler arasındaki anlaşmazlıklarda objektif davranırlar | | | | | |
| Meslek mensupları sorumlu oldukları taraflar arasındaki ilişkiyi dengelemelidir | | | | | |
| Meslek mensupları yasa ile belirlenmiş bütün sorumlulukları yerine getirir | | | | | |
| Meslek mensupları sır saklama ve gizlilik ilkelerine uygun davranmalıdır | | | | | |
| Mali tablolarda kuruma/işletmeye ilişkin her türlü bilgi bulunmalıdır | | | | | |
| Meslek mensupları birbirlerinden mükellefe ilişkin bilgileri kesinlikle saklarlar | | | | | |
| Meslek mensupları müşterilerin baskısı sebebiyle ücret tarifelerinin dışına çıkmaktadırlar | | | | | |
| Meslek mensupları kamu ve mükellef baskısı olmadan karar almaktadırlar | | | | | |
| Ülkemizde meslek örgütleri bağımsız çalışmaktadır | | | | | |
| Meslek mensupları yasal yetkileri dahilinde işlem yaparlar | | | | | |

| | | | | | |
|---|--|--|--|--|--|
| Meslek mensupları yasal ve ahlaki değerlere çok bağlıdır | | | | | |
| Sektördeki işletmelerin işlerini yapabilmeleri için bazı kural dışı ödemeler yapmaları doğaldır | | | | | |
| Sektördeki işletmeler genellikle yapılcak kural dışı ödemelerin ne kadar olduğunu önceden belirler | | | | | |
| Kural dışı bir işlem varsa genellikle bunu mükellefe iletir ve düzeltmesini sağlarım | | | | | |
| Mükelleflere sorumluluk yükleyen maliyetli kural ve düzenlemelere uymaktan kurtarmak için yasal belirsizlikten yararlanarak stratejiler oluşturmasına yardımcı olurum | | | | | |
| Vergi düzenlemelerine ilişkin bilgileri yasalara uygun olarak yorumlarım | | | | | |
| Mükellefin vergi ödeme ve yaptırımlarını, vergi sorumluluklarını en aza indirecek şekilde planlarım | | | | | |
| Vergi idaresinin uygulamalarını, denetim olasılıklarını ve yaptırım şekillerini dikkate alarak mükelleflere risk tavsiyelerinde bulunurum | | | | | |
| Vergi idaresi ile ilişkilerim iyidir | | | | | |
| Hizmet sunduğum bölgede denetim olasılığı, yöntem ve sonuçlar hakkında bilgi sahibiyim | | | | | |
| Mükelleflerin vergi sorunlarını informal bir şekilde vergi idaresi ile çözebilirim | | | | | |
| Meslek mensuplarına, mesleki kurallara ve kanunlara uymalarıyla ilgili cezaların artması halinde vergi kaçınmaya teşebbüslerin azalacağı inancındayım | | | | | |
| Daha fazla gelir elde etmek için yasalara aykırı davranışta bulunabilirim | | | | | |
| Genel olarak Türkiye’de mükellefler vergiye uyum gösterirler | | | | | |
| Genel olarak Türkiye’de meslek mensupları tarafından meslek etiğine önem verilir | | | | | |

