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A STUDY ON INFORMATION TECHNOLOGY USE IN ACCOUNTING EDUCATION IN TURKEY

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Abstract

In parallel with the recent changes and developments in the world, organisations need to adapt themselves to information technologies in order to carry on their existence in market. Organisations should adapt themselves to these changes and developments also in accounting which is very critical for them and continue their activities in integration with the information technologies. Given the developments in information technologies and its positive effects on accounting activities, not only the accounting professionals and implementers but also the accounting students must be equipped with technical proficiency and skills required for accounting. To meet this requirement, it is important to equip students with information technologies skills, teach them the computer logic and use by applying right teaching methods, provide them with information regarding accounting applications, software and databases and give them accounting education supported with information technologies. In the light of this information, this study aims to determine students' perceptions about the use of information technologies in accounting education. Within the scope of this study, a survey was conducted on the students of a university's Faculty of Economics and Administrative Sciences Department of Business Administration in Turkey. The data collected in this context were analysed by means of SPSS statistic package program. It was concluded that using information technologies in accounting education led to positive results in students.

Keywords: Accounting, Accounting Education, Information Technology, Business Administration

1. INTRODUCTION

A "strategic change" in accounting education and implementers is inevitable for the professionals of accounting and those who deal with it at academic level because of the new developments and opportunities led and created by the information technologies (Sürmeli, 2004: 111-121). With the recent developments, including accounting activities in information technologies was not only a requirement but a must. By using information technologies in accounting, serious changes have come into being in the field activities and its impact has increased considerably. The accounting activities have become more practical and have been more orderly after the use of information technologies in accounting. The fact that information technologies have changed very fast has put forward the increase and dissemination of information (Şahin, 2006: 63).

Not only active accountants and accounting implementers but also students who study accounting need to be equipped with the required technical proficiency and skills because of the developments in information technologies and their positive impacts on accounting activities. To meet this requirement, it is important to equip students with information technologies skills, teach them the computer logic and use by applying right teaching methods, provide them with information regarding accounting applications, software and databases and give them accounting education supported with information technologies. (Demirkan, 2001: 58; İbiş, 2002: 169-173; Sürmeli, 2007: 28-30).

It is possible to find many studies on use of information technologies in accounting in Turkey. Hatunoğlu (2006) states, in a research on determining the impact of use of information technologies in accounting education on the quality of presentation, that learning by seeing, doing and presenting is a more efficient learning method for learning. Bekçi, Titiz and Ömürbek (2006) made a field investigation on determining the view of the students who have accounting lesson about computer-aided accounting lesson. The students who took accounting lesson stated that computer-aided accounting lesson strengthens the theoretical infrastructure, creates an application field for the accounting information and provides the opportunity to apply this information after the graduation. Conducting a field investigation for determining the factors affecting the success of undergraduate students who have accounting education, Erol and Erkan (2008) stressed that not only theoretical information but also information implementation should be given to students in accounting education and the students' skills for interpreting and analysing the problems in the real life should be developed by this way. Fidan (2012) conducted a field study on the differences between students who have accounting lesson with PowerPoint presentation and those who have it with traditional method, in universities. It has been emphasized that using information technology devices as an instrument to overcome the deficiencies of the traditional education methods in accounting education and making the students get rid of negative thought about the accounting course will lead the way for understanding the lesson more easily and active participation to lesson will increase.

This study aims to determine the students' perceptions about using information technologies in accounting education. A survey was conducted on the students of a university's Faculty of Economics and Administrative Sciences Department of Business Administration in Turkey within the scope of this study. The data collected in this context were analysed by using SPSS statistic package program. It has been concluded that using information technologies has positive effects on students in accounting education.

2. METHOD AND FINDINGS

In this study, data were collected by means of conducting a survey on 201 students having education in a university's Faculty of Economics and Administrative Sciences Department of Business Administration in Turkey. In the survey form, not only demographic questions but also the questions about whether students prefer information technologies in the lessons in question, about the possible effects of using information technology in accounting education and possible benefits of using information technologies in accounting lessons for students were asked. 5-point Likert Scale was used in the survey. In the scale, the points correspond the followings: 1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree. The total data were analysed with SPSS 17.0 statistic package program.

66 % and 34 % of the students who responded to the survey which was conducted for measuring the perceptions of students studying in department of business administration about

the use of information technologies in accounting education were male and female respectively. 32% of the students were freshman, 17 % of them were sophomore, 14 % of them were junior and 17% of them were senior. In response to the question about their family income, 12% marked the choice lower than 750 TL, 29 % marked the choice 750 TL -1000 TL, 22 % marked the choice 1001 TL -1500 TL, 14 % marked the choice 1501 TL- 2000 TL, 11 % marked 2001 TL - 2500 TL and 12 % marked the choice more than 2500 TL. The statistics about respondent students' responses to the questions about which information technologies they have and how they usually connect to internet are given in Table 1. According to the responses, 91.0% of respondent students have mobile telephones and 9,0 % of them do not have mobile telephones. 19,4 % of them have smart phones and 80,6 of them do not have smart phones.

Table 1. Percentage of responses of respondent students to the questions about which information technology devices they have

	Yes	No
Mobile Phone	91,0% (183)	9,0% (18)
Smart phone (iPhone, Blacberry etc.)	19,4% (39)	80,6% (162)
PC	18,9% (38)	81,1% (163)
Laptop	51,7% (104)	48,3% (97)
Junior Computer (Notebook, İpad, i-Mac)	0,7% (14)	93,0% (187)
Tablet Computer	3,0% (6)	97,0% (195)

The statistical data about the respondent business administration students' responses to the question about for what purpose they use computer are given in Table 2. The students studying in department of business administration were asked what purpose they use computer for. 82,6 % of them said they use it for doing the activities regarding lessons and for studying, 74,6 % of the said they use it for listening to, watching, making, organising and downloading music and videos, 72,6 % of them said they use it for accessing to the required information and files in order to make their homework, 71,60 % said they use it for surfing in internet just for pleasure, 71,6 of them said they use it for preparing presentations (Microsoft Office PowerPoint, etc.), 23,4 % of them said they use it for accessing to the university library to complete homework, 21,9 of them said they use it for making graphics and making images (Photoshop, Flash, vb.) and 4,5 % of them said they use it for creating web pages.

Table 2. Percentage of respondent business administration students' responses to the question about for what purpose they use computer

	Yes	No
I use it for doing the activities regarding lessons and for studying	82,6% (166)	17,4% (35)
I use it for listening to, watching, making, organizing and downloading music and videos	74,6% (150)	25,4% (51)
I use it for accessing to the required information and files in order to make their homework.	72,6% (146)	27,4% (55)
I use it for pleasure and surfing in internet.	71,6% (144)	28,4% (57)
I use it for preparing presentations (Microsoft Office PowerPoint etc.)	71,6% (144)	28,4% (57)
I use it for exchange massages quickly with my friends and relatives.	59,2% (119)	40,8% (82)
I use it for typewriting (Microsoft Office Word etc.)	55,7% (112)	44,3% (89)
I use it for writing, reading and sending e-mails.	52,2% (105)	47,8% (96)
I use it for playing computer games.	46,8% (94)	53,2% (107)
I use it for making shopping via internet.	37,3% (75)	62,7% (126)
I use it for making charts, tables etc. (Microsoft Office Word etc.)	35,8% (72)	64,2% (129)
I use it for accessing the university library to complete homework.	23,4% (47)	76,6% (154)
I use it for making graphics and creating images (Photoshop, Flash etc.)	21,9% (44)	78,1% (157)
I use it for creating web pages.	4,5% (9)	95,5% (192)
I use it for other purposes.	4% (8)	96% (193)

The findings about the business administration students' perceptions about whether they prefer the use of information technologies in the lessons in question are given in Table 3. 30 % of the 199 respondent students said that they prefer the use of information technologies in accounting lessons intensively, 26 % of them said they prefer use prefer the use of information technologies in accounting lessons at intermediate level and 18 % of them said they prefer the use of information technologies in accounting lessons at limited level. 6 % of the respondent students prefer the accounting lessons to be taught online through distant education techniques, 20 % of them said they do not prefer the use of information technologies in accounting lessons.

Table 3. Findings about the business administration students' perceptions about whether they prefer the use of information technologies in the lessons

	Frequency	**Percentage**
I don't prefer the use of information technologies in accounting lessons.	40	20
I prefer the use of information technologies in accounting lessons at limited level.	36	18
I prefer the use of information technologies in accounting lessons at intermediate level.	52	26
I prefer the use of information technologies in accounting lessons intensively.	59	30
I prefer the accounting lessons taught online through distant education techniques	12	6

N = 199

The findings about business administration students' perceptions about the probable effects of information technologies on accounting education are given in Table 4. While 46,7% of the respondent students agree idea that they help have better communication with the instructor, 28,3 % of them do not agree. While 52,7 % of the respondent students agree idea that they make it possible to have feedback from the instructor immediately, 23,4 % of them do not agree. While 58,7 % of the respondent students agree idea that they help have relationship with other students and cooperate with them, 18,9 of them do not agree. While 66,7 of the respondent students agree the idea that they improve the presentation of the works made with regards to the lesson, % 13,0 of them do not agree. While 74,6 of the respondent students agree the idea that they provide more opportunities to make practice and learn further with regards to the lesson, 12,5 % of them do not agree. While 70,2 % of the respondent students agree the idea that they make it possible for the activities made with regards to the lesson are controlled more, 12,0 % of them do not agree. While 71,7 % of the respondent students agree the idea that they help understand complicated or abstract issues better, % 16,9 do not agree. While 60,2 % of the respondent students agree the idea that they draw more attention the subject taught in lesson, 17,9 % of them do not agree. While 58,2 % of the respondent students agree the idea that they help focus on the samples about the real world, 15,9 % of them do not agree. While 44,8 % of the respondent students agree the idea that they make it possible to get high scores from examinations, 22,9 % of them do not agree. As it is understood from the data given in the table, business administration students in general agree the ideas about the probable effects of information technologies on accounting courses.

Table 4. The findings about business administration students' perceptions about the probable effects of information technologies on accounting education

	1	2	3	4	5
They help have better communication with the instructor.	%12,4 (25)	%15,9 (32)	%24,9 (50)	%34,3 (69)	%12,6 (25)
They make it possible to have feedback from the instructor immediately	%9,0 (18)	%14,4 (29)	%23,9 (48)	%37,8 (76)	%14,9 (30)
They help have relationship with other students and cooperate with them	%7,5 (15)	%11,4 (23)	%22,4 (45)	%40,3 (81)	%18,4 (37)
They improve the presentation of the works made with regards to the lesson.	%4,0 (8)	%9,0 (18)	%20,4 (41)	%47,8 (96)	%18,9 (38)
They provide more opportunities to make practice and learn further with regards to the lesson.	%5,0 (10)	%7,5 (15)	%12,9 (26)	%44,3 (89)	%30,3 (61)
They make it possible for the activities made with regards to the lesson are controlled more.	%4,5 (9)	%7,5 (15)	%17,9 (36)	%45,3 (91)	%24,9 (50)
They help understand complicated or abstract issues better.	%5,5 (11)	%11,4 (23)	%11,4 (23)	%45,8 (92)	%25,9 (52)
They draw more attention the subject taught in lesson	%7,0 (14)	%10,9 (22)	%21,9 (44)	%37,3 (75)	%22,9 (46)
They help focus on the samples about the real world	%5,5 (11)	%10,4 (21)	%24,9 (50)	%38,3 (77)	%19,9 (40)
They make it possible to get high scores from examinations	%8,5 (17)	%14,4 (29)	%32,3 (65)	%25,9 (52)	%18,9 (38)

Note: 1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree

The findings about the business administration students' responses to the questions regarding the probable benefits of using technologies in the accounting lessons are given in Table5. While 66,2 % of the respondent students agree the idea that they make it possible to make works done more efficiently, 16 % of them do not agree. While 39,8 % of the respondent students agree the idea that they affect students' behaviours, 29,8 % of them do not agree. While 57,7 % of the respondent students agree the idea that they make communication easier, 18,4 % of them do not agree. While 71,7 % of the respondent students agree the idea that they make the life easier, 16 % of them do not agree. While 77,6 % of the respondent students agree the idea that they save time, 12,0 % of them do not agree. While 62,2 % of the respondent students agree the idea that they make learning easier, 14 % of them do not agree.

Table 5. Percentage of the questions about business administration students' responses to the questions regarding the probable benefits of using technologies in the accounting lessons

	1	2	3	4	5
They make it possible to make works done more efficiently.	%6,5 13	%9,5 19	%17,9 36	%41,8 84	%24,4 49
They affect students' behaviours.	%11,9 24	%17,9 36	%30,3 61	%34,8 70	%5,0 10
They make communication easier.	%5,5 11	%12,9 26	%23,9 48	%40,8 82	%16,9 34
They make the life easier	%7,5 15	%8,5 17	%12,4 25	%45,3 91	%26,4 53
They save time	%5,5 11	%6,5 13	%10,4 21	%46,8 94	%30,8 62
They make learning easier	%7,0 14	%7,0 14	%23,9 48	%35,3 71	%26,9 54

Note: 1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree

3. CONSLUSION

In this study which aims to determine students' perceptions about the use of information technologies, a survey was conducted on students studying in a university's Faculty of Economics and Administrative Sciences Department of Business Administration in Turkey. Students were basically asked questions about whether they prefer the use of information technologies in accounting lessons, the probable effects of information technologies in accounting lessons and the probable benefits of using information technologies in accounting education for students. What can be concluded from this study in general is that using information technologies in accounting education leads to positive results and it has a positive perception in students. Today, the developments in information technologies affect all institutions considerably including organisations and the importance and value of these technologies is appreciated further day by day. Accounting departments and officers that have a very important place in organisations should adapt themselves to these developments and have their activities integrated with information technologies.

Information technology provides automation considerably in accounting works. Accountants do not work in a status to record records as they traditionally did but they assess the already recorded information from the financial perspective. A point which needs attention is that accountants' using package programs which are called computer-aided accounting, which are use now, is not a sufficient criterion. An accountant's playing active role in designing the financial systems rather than using the software is an indication that he/she works in compliance with information technologies.

Within this scope, given the developments in information technologies and its positive effects on accounting activities, not only they accounting professionals and implementers but also the accounting students should be equipped with technical proficiency and skills required for accounting, the computer logic and its use should be taught by applying right teaching methods,

they should be provided information on applications, software and databases relevant to accounting and accounting education should be supported with information technologies.

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